



# Summary Adopted Budget



Fiscal Year Ending June 30, 2018





**THE CITY OF WHITE PLAINS**  
**2017 - 2018**  
**SUMMARY ADOPTED BUDGET**

# **CITY BUDGET**

FOR FISCAL YEAR ENDING JUNE 30, 2018



**CITY OF WHITE PLAINS**

**IN**

**COUNTY OF WESTCHESTER**

## **BUDGET CERTIFICATION**

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF WHITE PLAINS FOR THE FISCAL YEAR ENDING JUNE 30, 2018 AS IT WAS ADOPTED BY THE CITY ON MAY 30, 2017.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE FISCAL YEAR ENDING JUNE 30, 2018 IS \$281,659,061 AND THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2017.

Signed

Title: Commissioner of Finance and  
Budget Director

Dated: May 30, 2017

## *MAYOR*

THOMAS M. ROACH

## *COMMON COUNCIL*

JOHN KIRKPATRICK, President	MILAGROS LECUONA
NADINE HUNT-ROBINSON	JOHN M. MARTIN
DENNIS E. KROLIAN	BETH N. SMAYDA

## *BUDGET AND MANAGEMENT ADVISORY COMMITTEE*

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EDITH K. ALFENAS	DONNA McLAUGHLIN
ADAM T. BERGONZI	MARK MYLON
RICHARD HECHT	TIMOTHY SHEEHAN
STEVEN H. HOCHMAN	

## *BUDGET DEPARTMENT*

MICHAEL A. GENITO, BUDGET DIRECTOR  
CAROLYN MAYO, BUDGET ASSISTANT  
EILEEN BRADLEY, FISCAL ADVISOR  
ROSEMARY CUCURULLO, ASSOCIATE  
JAMES HESLOP, ASSOCIATE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of White Plains  
New York**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

**AWARD FOR DISTINGUISHED BUDGET PRESENTATION**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of White Plains for its annual budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The Award is valid for a period of one year only. We believe our current budget (FY 2017-2018) continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# BUDGET MESSAGE

## OVERVIEW

The annual budget process is one of the most important financial planning activities undertaken by the City. The process consists of activities that encompass development, implementation and evaluation of a financial plan in a manner that will help our elected officials make informed choices about the provision of services and capital assets. Key to the process is the fact that it should incorporate both a short and long-term perspective, establish linkages to organizational goals, focus on results and outcomes, and promote effective communication among the public, Common Council, City administration and departments, and other stakeholders.

The national, regional and local economies are just beginning to show signs of vitality following the recession that began in late 2008 and hit the City hardest in our 2009-2010 fiscal year. In fiscal year 2017-2018 we continue the multi-year financial stabilization process that formally began in January 2010. The FY 2017-2018 Budget was constructed to maintain the City's high (Aa1) credit rating with Moody's Investors Service, a rating that it has proudly held since 1988.

"Elastic" revenues are those that increase and decrease with changes in the economy, and include sales taxes, mortgage taxes, hotel occupancy taxes, user fees and certain permits. The increase in elastic revenues that results from a growing economy reduces the need to increase real property taxes. Unrestricted sales taxes account for 26.2% of total General Fund revenues and other sources, and the 2017-2018 Budget estimates that, based on fiscal year-to-date results through April 2017, these revenues may decrease from \$45.1 million as budgeted in 2016-2017 to \$44.5 million in 2017-2018. However, based on those fiscal year-to-date results for the same time period, there are increases in licenses and permits of \$0.5 million, charges for services of \$1.1 million, fines and forfeitures of \$0.4 million, and miscellaneous revenues of \$0.4 million included in the 2017-2018 Budget, which provide funding for certain expenditure increases such as contract settlements, insurance costs and debt service. The estimated increase in licenses and permits in both the Building and Public Works Departments is due to a continuing surge in development. The estimated increase in charges for services is reflective of the increased purchase of parking permits, as well as certain other revenues related to increased development. Charges for Services also contain various fee increases in the Department of Recreation and Parks and the Youth Bureau. Also included in the Budget are fee increases for violation of regulations such as No Stopping, No Standing, No Parking in a Loading Zone, etc. These fines were last amended in 2012.

Since Fiscal Year 2010-2011, the City has made significant strides in addressing the expenditure side of the equation. This includes the consolidation of administrative functions, workforce reductions, wage freezes and City-wide reductions in various operational accounts, all of which reduced the funding requirements at that time and funding requirements going forward. Despite these efforts, many costs continue to increase at a rate greater than revenues.

The budget and practices of the 2016-2017 fiscal year followed a financial plan based on realistic assumptions concerning both revenues and expenditures and a prudent use of available fund balance. The 2017-2018 Budget builds on similar principles in addressing the fiscal challenges that remain with us, but key to addressing those challenges is the City's sales tax and the real property tax levy.

# BUDGET MESSAGE

This is the sixth fiscal year that we developed an annual budget in accordance with a real property tax levy cap ("tax cap") mandated by Chapter 97 of the New York State Laws of 2011. This law limits the real property tax levy increase over the prior year's levy by not more than two percent (2%) or the rate of inflation, whichever is less. The rate of inflation utilized by the State for our 2017-2018 fiscal year is 1.26%. The tax cap formula includes adjustments to the levy for special assessments (such as Business Improvement District assessments), a tax based growth factor provided by the State (such as new construction), certain increases in pension costs (also provided by the State) and judgments or court orders related to tort actions (tax certiorari are not considered to be tort actions). The 2017-2018 real property tax levy is \$2.2 million more than the current year's levy. The tax levy presented in this 2017-2018 Budget is slightly below the authorized tax cap. However, expenditures in the 2017-2018 Budget have increased \$4.3 million or 2.6%. In the 2017-2018 fiscal year budget, the City no longer benefits from the reduced pension rates provided by the State in previous years which helped limit expenditure growth. Pension rates for the NYS Police and Fire Retirement System have actually increased as of April 1, 2017.

## **BUDGET SUMMARY**

The 2017-2018 Budget for the General Fund provides for reasonable and realistic revenue and expenditure estimates and a real property tax rate necessary to achieve a balanced budget:

- Appropriations of \$170.1 million, \$4.3 million (2.6%) more than the 2016-2017 Adopted Budget of \$165.9 million;
- A continuation of hiring restrictions;
- Estimated revenues other than property taxes and related items total \$97.9 million, or \$2.1 million more than the 2016-2017 Adopted Budget of \$95.8 million, including a \$1.6 million projected increase in charges for services and licenses and permits;
- Debt proceeds are not used as a financing source for tax certiorari or pension amortization;
- \$5.2 million is appropriated from the tax stabilization account, which is \$100,000 more than the amount appropriated in the 2016-2017 Adopted Budget;
- \$7.1 million is appropriated from various other components of fund balance, which is \$1.0 million more than the \$6.1 million appropriated in the 2016-2017 Adopted Budget;
- Taxable assessed valuation of \$281.7 million, an increase of \$4.7 million (1.7%) over the \$276.9 million found in the 2016-2017 Adopted Budget, which includes the transfer of \$6.5 million from the assessed value of Payment in Lieu of Property Tax (PILOT) properties to the assessment roll and a net \$1.8 million decrease in assessed value of other properties in the assessment roll and;
- A property tax rate of \$205.37 per \$1,000 taxable assessed valuation, which is \$4.42 (2.2%) more than the 2016-2017 tax rate of \$200.95.

# BUDGET MESSAGE

The 2017-2018 Budget of \$6.5 million for the Library Fund is \$215,000 (3.4%) more than the appropriations included in the 2016-2017 Adopted Budget of \$6.3 million. Property taxes raised through the General Fund will provide \$6.4 million (97.3%) of the funding needed for Library operations, an increase of \$178,000 over the \$6.2 million provided for in the 2016-2017 Adopted Budget. The remainder of Library funding is derived from user fees, grants, contributions, miscellaneous revenues and a small (\$31,000) appropriation of fund balance.

The 2017-2018 Budget of \$13.8 million for the Debt Service Fund is \$0.5 million more than the \$13.3 million provided for in the 2016-2017 Adopted Budget. The 2017-2018 Budget provides \$9.8 million for the payment of principal and \$4.0 million for the payment of interest on general long-term debt. Transfers in from the General Fund and Library Fund of \$11.3 million and \$0.6 million, respectively, together with a \$1.7 million appropriation of fund balance and a subsidy of \$155,000 from the New York State Environmental Facilities Corporation (EFC) provide the resources needed for these payments. It is estimated that there will be \$1.3 million of fund balance remaining at fiscal 2017-2018 year end. Absent any unanticipated inflows to the Debt Service Fund, future budgets will require an increasingly larger contribution from the General Fund.

Excluding depreciation (a non-cash expense) of \$1.5 million, the 2017-2018 Water Fund Budget provides for \$15.2 million of expenses. These expenses are fully covered by revenue from user charges and miscellaneous revenues.

The 2017-2018 Sewer Rent Fund Budget provides for \$2.9 million of expenses, including depreciation of \$0.8 million. Cash funding is provided for \$525,000 in capital improvements recommended in the Capital Improvement Program. Revenues from user charges of \$2.8 million and a contribution of \$125,000 from a developer fund the entire \$2.9 million of expenses.

The 2017-2018 Budget of \$6.6 million for the Self Insurance Fund covers current operating costs needed during the fiscal year for the City's risk management and insurance program. These costs are charged back to the other funds of the City through interfund service charges.

## **KEY REVENUE SOURCES**

The real property tax levy of \$57.8 million represents 34% of total General Fund revenues and other resources. The real property tax rate of \$205.37 assumes a taxable assessment roll of \$281.7 million. A net decrease of \$1.8 million in the assessment roll is offset by a \$6.5 million increase to the roll provided by a transfer of PILOT assessments back to the roll. The amount that the State tax cap allowed property tax revenue to increase this year is \$2.2 million, of which less than \$7,000 is reserved for future years.

Unrestricted sales tax revenue of \$44.5 million represents 26.2% of total General Fund revenues and other resources. Unrestricted sales tax revenue for fiscal year 2016-2017 is currently projected at \$44.5 million. In accordance with Section 68 of the City Charter, the estimate for such revenues in the 2017-2018 Budget cannot exceed that the 2016-2017 projected amount. The City's sales tax rate is 2.5%, comprised of 1.5% unrestricted (Section 1210 of Tax Law); 0.75% unrestricted (Section 1210(41)(3)(i) of Tax Law) and 0.25% restricted (Section 1210(41)(3)(ii) of Tax Law). While the 1.5% unrestricted component does not have an

# BUDGET MESSAGE

expiration date, the 0.75% unrestricted and 0.25% rates expire every two years. The current expiration date is August 1, 2019.

Parking related revenues of \$25.1 million in the form of meter fees, fines and permit charges represent 14.7% of total General Fund revenues and other resources. Parking revenues fund the cost of operating and maintaining parking facilities and help support the costs of services provided to non-residents visiting or doing business in the City.

The 2017-2018 Budget includes intergovernmental grants and aid of \$7.8 million representing 4.6% of total General Fund revenues and other resources. Of this amount, \$5.5 million is estimated to come from New York State Aid and Incentives to Municipalities (AIM) and \$1.7 million will be generated from New York State Mortgage Taxes. The Community Development Block Grant will provide \$91,000, with the remainder of intergovernmental grants and aid coming from miscellaneous other grants. It should be noted that the City has received no increase in AIM funding from the State and no relief from State mandates.

The major revenue sources for the Library Fund and Debt Service Fund are transfers in from other funds of the City. The major revenue source for the Self Insurance Fund is amounts received from other funds of the City ("internal" customers) in the form of interfund service charges. The major revenue sources for the Water Fund and the Sewer Rent Fund are user fees charged to external customers. In the adopted budget, the sewer rent rate will remain at 19% of the amount charged for water service.

## **SERVICES**

The 2017-2018 Budget maintains many City services at levels comparable to prior years; it provides the amounts necessary to fund salaries, benefits, debt service and other costs in accordance with current contractual or legal requirements. Decreases in spending were made to remain within the tax cap including the elimination of all cash funding for rolling stock (such as police cars) and the elimination of all but two requests for equipment funding.

The real property tax levy cap and weak sales tax returns challenge the City's ability to maintain the City in peak condition and to offer new opportunities to our residents. Both of these factors also have the potential to impact negatively the City's fund balance which has been so carefully re-built and protected over the last seven years. The City is using its bonding authority to address capital needs, and although financing rates remain low, there is an incremental cost to making new debt service payments. Close attention to cost control measures by departments in the current and prior years, and in planning for next year, have kept the total increase in operating costs to \$4.3 million (2.6%) when compared to the 2016-2017 Adopted Budget. As noted previously, addressing future debt service requirements and the tax cap will continue to be difficult to address. Not within our immediate control are sales tax receipts which seem to be reflecting new patterns in buying and no longer provide the level of annual growth that the City once experienced. The addition of residential units in the City, which is now underway, may provide new City retail purchases which would help address that problem.

As recommended by the City's fiscal performance goals, a contingency reserve to cover unanticipated costs in an amount that does not exceed 1% of the budget has been included in the Reserve for Financing.

# BUDGET MESSAGE

As noted earlier, the 2017-2018 Budget for the General Fund provides no funding to support the acquisition of rolling stock as recommended by the Capital Projects Board.

## **PROPERTY TAXES**

The property tax levy included in the 2017-2018 Budget is the amount needed to balance the General Fund budget after deducting all other forms of revenue and other financing sources from total appropriations. The property tax rate per \$1,000 taxable assessed value is then calculated by dividing the property tax levy by the per-\$1,000 value of total assessed value of all taxable properties in the City. The 2017-2018 adopted property tax rate is \$205.37 per \$1,000 taxable assessed valuation.

## **TAX STABILIZATION ACCOUNT**

By Common Council ordinance effective June 1, 2010, the City established a contingency and tax stabilization account and adopted a 1/4% sales tax rate whose proceeds would be used to fund the account. The amount held in the account can be used to address either a significant and unforeseen shortfall in a major revenue source; provide funding for a significant and unforeseen increase in expenditures and/or be appropriated in the adoption of an annual budget to reduce a projected real property tax levy increase to no more than 2½%. Section 68 of the City Charter further prohibits the Common Council from appropriating an amount in excess of the balance reported in the account at the close of the prior fiscal year. This tax is subject to renewal every two years; the current expiration date is August 31, 2019.

The 2017-2018 Budget appropriates \$5.2 million from this account as another financing source, which is \$100,000 more than the amount appropriated in the 2016-2017 Adopted Budget. The balance in the account reported in the City's audited Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2016 was \$10.4 million, which included \$5.1 million appropriated for the 2016-2017 budget.

## **THE FUTURE**

The objectives of this budget are to contain costs, seek reasonable and responsible increases or new forms of revenue and ensure that our fiscal performance goals meet or exceed best practices. We strive to achieve the alignment of revenues with activities generating costs to alleviate to the extent possible the burden on our taxpayers.

We continue to seek meaningful mandate relief so that we can continue to provide affordable services needed and desired by our residents and businesses.

We affirm our commitment to maintain and replace our capital assets in a manner that spreads the costs appropriately over the life of those assets and to those receiving the benefits produced by those assets. This includes responsible long-term planning for the acquisition, maintenance and disposal of assets and a judicious funding blend of cash, debt and grants/aid.

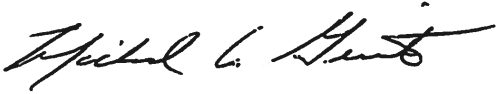
The path to economic recovery continues slowly and incrementally. Development now underway, approved for construction, or in the planning process is evidence of that recovery. The 2017-2018 Budget offers a plan for the delivery of needed and desired services that

# BUDGET MESSAGE

preserve our quality of life while adhering to fiscal policies that will ensure retention of our coveted Aa1 credit rating.

## **ACKNOWLEDGMENTS**

Appreciation is extended to all department heads for their cooperation and participation in the budget process. We thank Carolyn Mayo, Eileen Bradley (a former Budget Director of the City), James Heslop and Rosemary Cucurullo (both of whom were former Deputy Commissioners of Finance for the City), and Carol Endres, Deputy Commissioner of Finance for their efforts in preparing this budget.

A handwritten signature in black ink, appearing to read "Michael A. Genito".

Michael A. Genito  
Budget Director

# BUDGET STRATEGIES

The Fiscal Year 2017-2018 Budget was prepared in compliance with the City's Fiscal Performance Goals and the City Charter. Section 68 of the City Charter requires the Budget Director to transmit a complete financial plan for the ensuing fiscal year, according to prescribed terms and conditions, to the Common Council at their stated meeting in April. The Common Council must consider the proposed budget as submitted by the Budget Director and adopt a budget for the ensuing fiscal year on or before the 30th day of May. The following strategies were used in preparing the budget which was adopted on May 30, 2017:

- ◆ The property tax levy does not exceed the state-mandated cap calculated using the Office of the State Comptroller's Local Government Property Tax Cap filing system.
- ◆ The property tax rate is levied at the level needed to remain within the state mandated property tax levy and to maintain a high level of City service.
- ◆ All City fees were reviewed and revised, as needed, in the budget to 1) ensure that the historical relationship between the fees and the cost of providing services for which the fees are charged is maintained and 2) ensure that fees are imposed and levied on a fair and equitable basis.
- ◆ All other revenues are budgeted in accordance with the guidelines mandated by the City's Charter.
- ◆ Departments were required to submit budgets within a target developed to minimize expenditure growth and maximize revenues other than property taxes.
- ◆ Departmental budget proposals were analyzed in the context of available resources, expenditure growth rates, program objectives and performance measures as demonstrated by the budget submission materials, annual reports, discussions with department heads and City priorities.
- ◆ Full-time positions are budgeted according to current labor contracts, and pension costs are funded as mandated by the State retirement system.
- ◆ Self-insurance costs are budgeted in accordance with state regulations and actuarial projections of risk exposure.
- ◆ Tax certiorari claims expected to be settled within the new fiscal year continue to be fully funded without the use of debt.
- ◆ Capital needs of the City's general, water, and sewer infrastructure are supported in the budget in accordance with the 2017-2023 Capital Improvement Program and as adopted by the Capital Projects Board, with the exception of rolling stock related to the General Fund for which funding is significantly limited.
- ◆ In conformance with the City's Fiscal Performance goals, the Reserve for Financing for contingencies is budgeted in an amount not to exceed 1% of the tax budget.
- ◆ Water Fund and Sewer Rent Fund operating and capital expenses are supported entirely by user charges.

## **THE BUDGET DEVELOPMENT CYCLE**

Planning for the FY 2017-2018 budget began in September 2016 when department heads' input was solicited for the Capital Improvement Program. Their proposals for capital improvements to be undertaken in the upcoming and five subsequent years were consolidated by the Budget Department and submitted to the Capital Projects Board for review. Simultaneously, the Budget Department outlined the financial limits within which the Capital Improvement Program could be developed in order to ensure that the program is affordable by the City and that the City's credit rating is preserved.

The Capital Projects Board, which consists of the Commissioners of Public Works, Recreation & Parks, Public Safety, Finance, Planning, the Budget Director, the Deputy of Commissioner of Parking II, a Planning Board representative, a member of the Common Council and the Mayor (ex-officio), reviewed each project proposal according to the City's need to undertake the project and the implications of not doing so; the relative priority for each project vis-a-vis the various other projects; and the City's ability to successfully implement the project using available resources with the least possible disruption to the daily routine of the people of White Plains. The Rolling Stock Committee, appointed by the Mayor, provided recommendations on the replacement and major refurbishing of the City's rolling stock fleet for inclusion in the Capital Improvement Program. The Capital Projects Board concluded its review in December 2016 and submitted its program to the Budget Department for inclusion in the operating budget. The Program was also submitted to the Common Council at its February 2017 meeting.

Concurrently, a manual containing operating budget forms and instructions was sent to the departments on January 17, 2017. The Budget Department outlined the financial parameters within which each department was to formulate budget requests. Forms containing the department heads' recommended spending plan for the new fiscal year were returned to the Budget Department on February 10, 2017. During the period between late February and early March, the Budget Department reviewed the department heads' recommendations and held budget review sessions with departments.

In accordance with the City Charter, the proposed budget was submitted to the Mayor and Common Council at the regularly scheduled meeting in April. A public notice of the formal public hearing on the proposed budget, which was held on May 1, 2017 this year, was published in the City's official newspaper. A copy of the proposed budget was made available for the public to review at the Library and the City Clerk's office. The proposed budget was also posted on the City's website. The Common Council reviewed the proposed budget at public work sessions scheduled in conjunction with the Mayor's office. These public meetings were held in April and May. The public, press, members of the Mayor's Budget and Management Advisory Committee and all interested parties participated in the review process.

Each year, the Mayor appoints a Budget and Management Advisory Committee. This Committee is responsible for developing in-depth analyses and recommendations for the City's fiscal and programmatic operations. In addition, they review and comment on the City's proposed budget. The Committee reviewed the City's proposed budget and held public meetings to formulate their report to the Common Council. The Committee submitted a written report of findings and recommendations to the Common Council at the Public Hearing.

As a result of this review and public comment, the Common Council may revise proposed expenditures and/or revenues. The Common Council must adopt a balanced tax budget where planned expenditures equal estimated revenues no later than May 30<sup>th</sup> of each fiscal year. The Fiscal Year 2017-2018 budget was adopted at a Special Meeting of the Common Council held on May 30, 2017.

Finally, the Common Council does not adopt a Capital Improvement Budget per se. Rather, the Common Council formally adopts budgets for each new capital project outlined in the City's Capital Improvement Program after reviewing plans and specifications and after public bidding has been concluded.

Procedures employed to amend the budget once adopted by the Common Council are outlined on the following page under the heading entitled Summary of Significant Accounting, Budgeting and Management Policies.

### **BUDGET DEVELOPMENT CYCLE**

<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
For the fiscal year beginning on July 1st.  Budget Department begins analysis of fiscal planning and performance.	Capital Improvement planning process begins in the Budget Department.	Budget Department distributes Capital Project/ Rolling Stock instructions & forms to Depts.	Department Heads submit Capital Improvement Proposals.  Capital Projects Board begins deliberations.  Budget Director submits recommendations on financial limits of program.	Capital Projects Board deliberations continue.	Capital Projects Board deliberations continue.  Capital Improvement Program approved by Capital Projects Board.
<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
Operating Budget process begins-forms and instructions sent to Department Heads.  Budget & Management Advisory Committee finalizes annual report.	Capital Improvement Program submitted to Common Council & Budget Director.  Operating Budget Requests submitted to Budget Director.  Department budget reviews begin.	Budget Department conducts departmental review conferences and considers Capital Improvement Program (ongoing).	Proposed Operating Budget (with Capital Improvement element) submitted to Common Council by Budget Department.  Mayor and Common Council begin deliberations seeking advice from Budget & Management Advisory Committee.	Public Hearing held.  Budget & Management Advisory Committee reports to Common Council.  Deliberations continue.  Budget adopted no later than May 30th.	Summary of Adopted Budget published in newspaper.  Copies of Budget Ordinances submitted to N.Y.S. Comptroller.

## **SUMMARY OF SIGNIFICANT ACCOUNTING, BUDGETING AND MANAGEMENT POLICIES**

### **ACCOUNTING AND BUDGETING PRACTICES & INTERNAL CONTROL PROCEDURES:**

The following information, while technical in nature, is provided to inform the interested reader of significant accounting practices and internal control mechanisms adhered to by the City of White Plains and how they are utilized to ensure that government resources are managed and accounted for in compliance with applicable laws and regulations.

**Basis/Focus:** The City's operating budgets, i.e. General Fund, Library Fund, Self Insurance Fund, Water Fund, Sewer Rent Fund and Debt Service Fund are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the best practices and advisories set forth by the Government Finance Officers Association of the United States and Canada (GFOA).

Governmental funds (General Fund, Debt Service Fund and Library Fund) are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liability is incurred, except for interest that has not matured on general long-term debt and compensated absences which are recognized when due.

Proprietary Funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) are accounted for using the economic resources measurement focus and accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Under the basis of accounting, receipt of long-term debt proceeds, capital outlays and debt service principal payments are not reported, but allocations for depreciation and amortization expense are recorded. Often, *but not always*, the opposite is true under the basis of budgeting.

**Internal Controls:** The City of White Plains employs a system where budgetary accounts are formally integrated with the City's general ledger accounts. As a result, budgetary financial statements present actual vs. budgetary comparisons, thus enhancing budgetary control and management decision making. The City also utilizes encumbrance accounting to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services and are recorded and reported as restrictions, commitments or assignments of fund balance. Outstanding encumbrances do not constitute expenditures or liabilities.

Other internal controls employed by the City in the management of its resources includes formal review procedures in the filling of vacant positions (Position Control), in the processing of purchase orders and contracts, payroll transactions, inventory and in the handling of cash. Funding for vacant positions is not provided in the City's budget.

**Budget Amendments:** The City's Charter establishes the procedures for amending the operating and capital budgets during the fiscal year and for the processing of transfers between appropriations.

The Common Council must formally approve amendments to the budget that increase overall spending or the spending level of individual departments. Transfers within the budgets of departments may be made by the Budget Department within specified limits as the requested by department heads or deemed necessary by the Budget Director. The Budget Director may also employ a budgetary allotment system and may set aside an amount not to exceed twenty percent of unobligated appropriations for possible emergencies arising during the budget year.

**Independent Audit:** The City of White Plains issues a Comprehensive Annual Financial Report (CAFR) which is audited by an independent certified public accountant. The City's financial records are also audited on a periodic basis by the Office of the Comptroller of the State of New York. The City of White Plains has earned the GFOA's *Certificate of Achievement for Excellence in Financial Reporting* each year since 1981 and the GFOA's *Distinguished Budget Presentation Award* each year since 1984.

## **MANAGEMENT POLICIES - FISCAL PERFORMANCE GOALS**

The City's Fiscal Performance Goals, which were formally adopted by the Common Council, represent ongoing policies to guide the City's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the Common Council's ability and responsibility to respond to emergencies or service delivery requirements above or beyond the limitations established by the Fiscal Performance Goals. The City's goals are:

### **REVENUE PERFORMANCE GOALS**

- ◆ The City will maintain a diversified and stable revenue system as protection from short-run fluctuations.
- ◆ The City will estimate annual revenues on an objective and reasonable basis. The City will develop a method to project revenues, expenditures/expenses and fund balance on a multi-year basis.
- ◆ The City will use one-time or special purpose revenues for capital expenditures, reduction of outstanding debt or for expenditures required by the revenue, and not to subsidize recurring operating and maintenance costs.
- ◆ The City will establish and annually re-evaluate all user charges and fees at a level related to the cost of providing the services.
- ◆ The City will endeavor to reduce reliance on the property tax by developing and expanding alternative revenue sources.
- ◆ The City will endeavor to improve and diversify the City's mix of commercial and residential properties.
- ◆ Proprietary funds (Self Insurance Fund, Water Fund and Sewer Rent Fund) will maintain revenues sufficient to support their respective full direct and indirect costs.

## **OPERATING EXPENDITURES PERFORMANCE GOALS**

- ◆ The Budget Director will propose and the Common Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- ◆ The City will pay for all current operating and maintenance expenses from current revenue sources.
- ◆ The operating budget will provide for the adequate maintenance of capital assets and equipment.
- ◆ The budget will provide for adequate funding of all employee benefit programs.
- ◆ The City will maintain a budgetary control system that will enable it to adhere to the adopted budget.
- ◆ The City will maintain a system of financial and budgetary reporting that provides comparative actual to budget results.
- ◆ The City will develop and implement an effective risk management program to minimize losses and reduce costs. The Common Council will ensure that adequate resources and insurance are in place. This shall include coverage for general and automobile liability, unemployment and Workers Compensation.
- ◆ The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.

## **RESERVE PERFORMANCE GOALS**

- ◆ The City will establish annually in the operating budget a reserve for financing to:
  - provide for settlement of pending labor contract negotiations;
  - provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
  - permit orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
  - provide the local match for public or private grants; and,
  - meet unexpected small increases in service delivery costs.
- ◆ The reserve for financing will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed tax budget. Use of the contingency funds will only be by action of the Common Council. The reserve for financing shall be separate from any component of fund balance (restricted, committed or assigned) used to fund subsequent year's expenditures.

- ◆ The City will maintain an employee position control reserve account. Funding will be provided from salary lines plus related benefits as positions become vacant during the fiscal year. Funding for personnel to fill authorized but unfilled budgetary salary positions will be provided from the position control reserve account. The Budget Department will be responsible for the control of the reserve account. The Personnel Department will be responsible for ensuring that positions are filled only when adequate funds are available in the reserve account.
- ◆ The City will maintain spendable fund balance in an amount necessary to maintain adequate cash flow to prevent the demand for short-term borrowing, the disruption of services to its citizens due to unexpected temporary revenue shortfalls or unpredicted one-time expenditures and the need for large increases in the property tax rate. The fund balance has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities.
- ◆ The fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance shall be maintained at a minimum of fifteen percent (15%) of the General Fund total expenditures, and shall be separate from the amount provided for in the reserve for financing.
- ◆ When the previously identified fund balance comprised of amounts restricted for tax stabilization or subsequent year's expenditures, amounts assigned for subsequent year's expenditures, plus unassigned fund balance falls below the 15% of total expenditures target, a plan shall be developed to replenish the deficient amount as soon as is necessary and/or reasonable, but in no event over a period greater than five years after the original determination was made that the amount was below target level.
- ◆ The Common Council is the highest level of decision-making authority and may restrict, commit or assign portions of fund balance by adopted resolution and/or ordinance. The Common Council has designated the Commissioner of Finance as the official having authority to assign portions of fund balance categories based on generally accepted accounting principles. The City will expend funds in the following order: restricted first, the committed, then assigned, and lastly, unassigned.

## **INVESTMENT PERFORMANCE GOALS**

- ◆ The City's primary investment performance objectives, in priority order, shall be legality, safety, liquidity and yield.
- ◆ The City will develop a cash flow analysis of all funds on a regular basis. Collections, deposits and disbursements of all funds will be scheduled to ensure maximum cash availability.
- ◆ The City will optimize the return on all cash investments.
- ◆ Where permitted by law, cash from several separate funds and sources will be pooled to optimize investment yields. Interest will be credited to the sources of the invested monies.
- ◆ The Department of Finance will provide quarterly information to the Common Council concerning investment performance.

## **CAPITAL IMPROVEMENTS PERFORMANCE GOALS**

- ◆ Capital improvements will be based on long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.
- ◆ All capital improvements will be made in accordance with the City's approved five year capital improvement program (CIP). The CIP shall be updated annually.
- ◆ The development of the CIP will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.
- ◆ The City will identify the estimated cost and potential funding sources for each capital project proposed in the CIP before submission to review bodies and the Common Council.
- ◆ Future annual costs associated with a proposed capital improvement, including annual debt service and operating and maintenance costs will be estimated and included in the CIP and updated if necessary before a decision to implement a project is made by the Common Council.
- ◆ Federal, State and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.

## **DEBT PERFORMANCE GOALS**

- ◆ The City will limit long-term debt to only those capital improvements that cannot be financed from current revenues.
- ◆ The maturity date for any debt will not exceed the period of probable usefulness (PPU) provided for in the New York State Local Finance Law.
- ◆ Thirty percent (30%) of the City's available general obligation debt limit shall be reserved for emergency purposes.
- ◆ As a means of further minimizing the impact of debt obligations on the City taxpayers:
  - the total net indebtedness (total general obligations less exclusions for water projects, sewer projects and current debt principal appropriations) shall not exceed five percent (5%) of the full assessment value of taxable property;
  - long-term net debt shall not exceed \$2,000 per capita;
  - these limitations shall not apply to any debt incurred for emergency purposes.
- ◆ The City will avoid the issuance of budget, tax and revenue anticipation notes.
- ◆ The City will issue debt that will be repaid from special assessments, specific revenues (such as water rents, sewer rents, parking revenues, etc.) and/or any source other than property taxes ("self-liquidating debt") whenever reasonable and appropriate.
- ◆ The City will prepare and distribute an official statement whenever required for the issuance of debt and maintain compliance with the annual reporting requirements of Securities and Exchange Commission (SEC) Rule 15c2-12 (municipal securities disclosure).
- ◆ The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and official statement.

## FINANCIAL REPORTING PERFORMANCE GOALS

- ◆ The City will adhere to a policy of full and open public disclosure of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made publicly available. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Detailed budgetary information; i.e. specific sources of revenue and objects of expenditure, will be made publicly available.
- ◆ The City shall include in the proposed and adopted tax budget documents an explanation as to how the budget compares to the City's Fiscal Performance Goals.
- ◆ The City's accounting system will maintain records on a basis consistent with generally accepted accounting principles.
- ◆ The Commissioner of Finance will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- ◆ The City will prepare The Comprehensive Annual Financial Report in conformity with generally accepted governmental accounting principles and financial reporting best practices.
- ◆ The City will employ an independent certified public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs and will make the annual audited report publicly available. The audit shall be completed and submitted to the Common Council within 180 days of the close of the City's fiscal year.
- ◆ The annual audit of the City will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States and in conformity with accounting principles generally accepted in the United States of America.
- ◆ The annual audit of the City will comply with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* ("Single Audit").
- ◆ The City each year will submit its CAFR to the GFOA for GFOA's *Certificate of Achievement for Excellence in Financial Reporting* award program.

## **Discussion of Fiscal Year 2017-2018 Adopted Budget And The City's Fiscal Performance Goals**

The City's Fiscal Performance Goals require the proposed and adopted tax budget documents to include "an explanation as to how the budget compares to the City's Fiscal Performance Goals." Following is a discussion of how the City's adopted FY 2017-2018 Budget applies to each Fiscal Performance Goal that is applicable to the budget.

### **Revenue Performance Goals**

All of the City's revenue performance goals are addressed in the FY 2017-2018 Budget. The General Fund budget is financed by a diversified and stable revenue system; annual revenues are estimated on an objective and reasonable basis; and user charges and fees were evaluated and adjusted, as necessary. Between the proposed and adopted budget, sales tax revenues continued to decline; the adopted budget for sales tax was reduced accordingly. Included in the adopted budget are fee increases for the Departments of Recreation and Parks, Parking and the Youth Bureau. The City received authorization from NY State for its additional one percent sales tax rate (of which ¼% is dedicated to the Tax Stabilization and Reserve Fund pursuant to municipal law). It will also be requesting extension of its hotel occupancy tax which expires in December 2017. The City is seeking to develop and expand alternative revenue sources by also asking the State to authorize a White Plains Industrial Development Agency. Funding is provided in the adopted budget for a lobbyist to continue to assist the City in securing alternative revenue sources that require State authorization. In the proprietary funds (Self Insurance Fund, Sewer Rent Fund and Water Fund), revenues and other financing sources are sufficient to support current operating costs. As new developments are approved, the Common Council is imposing a fee-in-lieu to be used exclusively for park, playground and other recreational purposes, including the acquisition of real property.

### **Operating Expenditures Goals**

The 2017-2018 Budget is balanced, and most current operating maintenance expenses are funded from current revenues and other financing sources. Those expenses that could not be funded from current revenue sources because of the property tax levy cap, such as rolling stock replacement, are not included in the budget. Adequate funding is provided for all employee benefit programs, as well as for the maintenance of capital assets and equipment. Sufficient resources are in place for a risk management and insurance program that includes coverage for current general and automobile liability, unemployment insurance and workers compensation. Vacant positions in the proposed budget are not funded and can only be filled from the savings generated when other positions become vacant during the fiscal year. Side-loading refuse vehicles have been purchased and continue to improve productivity and stabilize personnel costs. An additional side-loading refuse vehicle with containers is planned for acquisition in the adopted budget as a capital project. The continuation of the City's program to replace incandescent and fluorescent lighting with energy efficient LED (light emitting diode) lighting in street lights and other applications will further reduce and stabilize energy costs. All street lights will be replaced with LED lights within the next six months, resulting in net savings of over \$200,000 annually in electrical costs.

### **Reserve Performance Goals**

A Reserve for Financing is included in the 2017-2018 Adopted Budget as specified by the Fiscal Performance Goals and provides for the funding of a labor contract that has not been settled, merit increases and unknown contingencies. The amount budgeted for the latter category does not exceed one percent (1%) of the budget. A position control reserve account is budgeted as specified.

A spendable unassigned fund balance (\$3.2 million as of June 30, 2016 after an appropriation of \$6.1 million for 2017-2018) is maintained in an amount necessary to maintain adequate cash flow and to avoid large increases in the property tax rate. The total estimated amount at June 30, 2017 in the restricted tax stabilization account and unassigned components of fund balance (including any amounts from these two components that are restricted or assigned to subsequent year's expenditures), is 15.1% of 2017-2018 General Fund expenditures, net of the amount provided in the Reserve for Financing.

### **Capital Improvements Performance Goals**

The development of the 2017-2023 Capital Improvement Program (CIP) was coordinated with the operating budget in order to maintain a reasonably stable total tax levy. The CIP is summarized in the 2017-2018 Budget and identifies the estimated cost and potential funding sources for each capital project. The estimated amount of annual debt service payments is included in the CIP and the adopted budget. Annual operating and maintenance costs associated with each project were submitted by most departments during the capital program review process. The Capital Improvement Program for 2017-2018 includes limited funding from intergovernmental sources such as the New York State Consolidated Highway Improvements Program (CHIPS), a grant for Self Contained Breathing Apparatus Replacement and unspecified grant funding for the Library Plaza Surface Replacement.

### **Debt Performance Goals**

In the FY 2017-2018 adopted budget, long-term debt is recommended for only those capital improvements that cannot be financed from current revenues. The City's constitutional debt margin of 20% compares favorably with the need to reserve 30% for emergency purposes. Total net indebtedness does not exceed five percent (5%) of the full assessed value of taxable property. With its Aa-1 credit rating, the City was able to sell \$14,498,900 in new debt this spring at interest rates of 3.00%, with a premium payment of over \$400,000. Total outstanding debt per capita at June 30, 2018 is projected to be \$3,468 but long-term net debt per capita is projected at \$1,871 or approximately \$129 less than the recommended limit of \$2,000 per capita. While the City has the capacity for significant additional debt under the State constitutional taxing limit and the City's debt performance goals, it is losing its ability to make associated debt service payments within the State cap on the property tax levy. The adopted budget does not include the issuance of budget, tax or revenue anticipation notes.

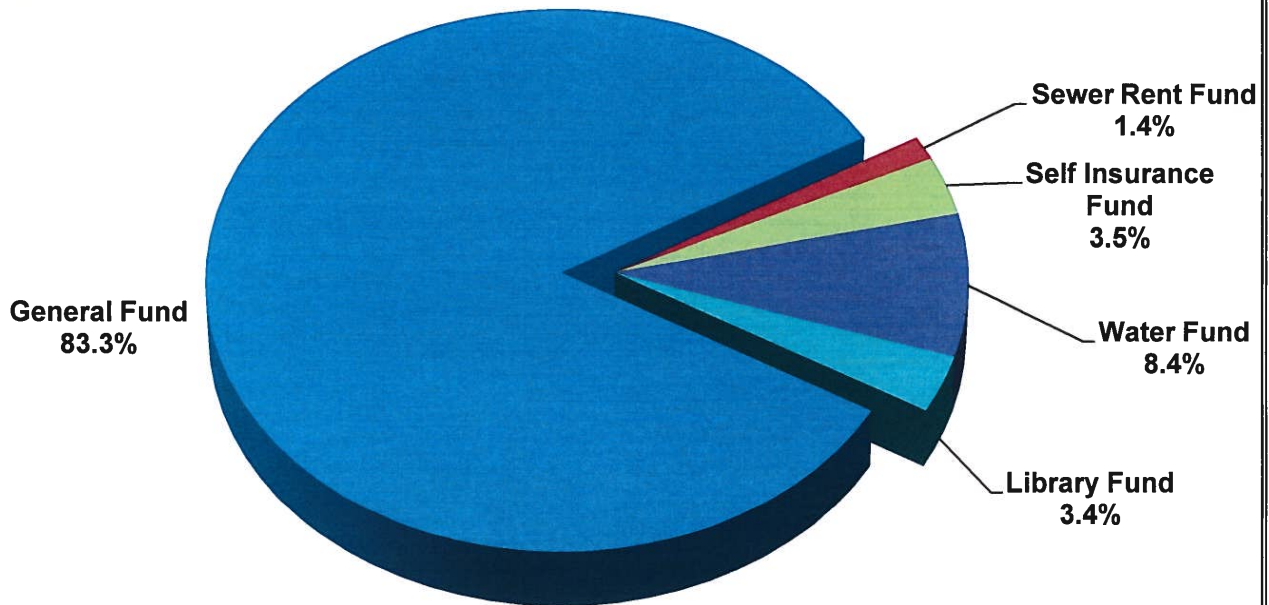
### **Financial Reporting Performance Goals**

The 2017-2018 Budget was prepared in a manner to maximize its understanding by citizens and elected officials. The City has received the Government Finance Officers Association Distinguished Budget Presentation Award for thirty-three consecutive years; White Plains was also the first recipient in New York State of this award. Copies of the FY 2017-2018 Adopted Budget are made available to the public in print and posted to the City's website ([www.whiteplainsny.gov](http://www.whiteplainsny.gov)). Summaries of the budget are publicly noticed. Public budget review sessions were held during the month of April. A public hearing on the proposed budget was held at the regularly scheduled May meeting of the Common Council. The FY 2017-2018 Budget was adopted at a public meeting held on May 30, 2017.

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# ADOPTED BUDGETS

## SUMMARY COMBINED OPERATING BUDGETS FISCAL YEAR 2017-2018 \$189.0 M



## BUDGET FACTS

Fiscal Year: July 1, 2017 – June 30, 2018

### Combined Operating Expenditures:

- Total \$189.0 million
- Change \$5.1 million
- Percent Change 2.8%

### Major Factors Impacting Tax Budget:

- Tax Cap on Property Tax Levy
- Sales Tax
- Debt Service

### Tax Base:

- Total Assessed Valuation \$281,659,061
- Net Change in Assessment Roll \$4,730,371
- Percentage Change 1.7%

### Property Tax Rate:

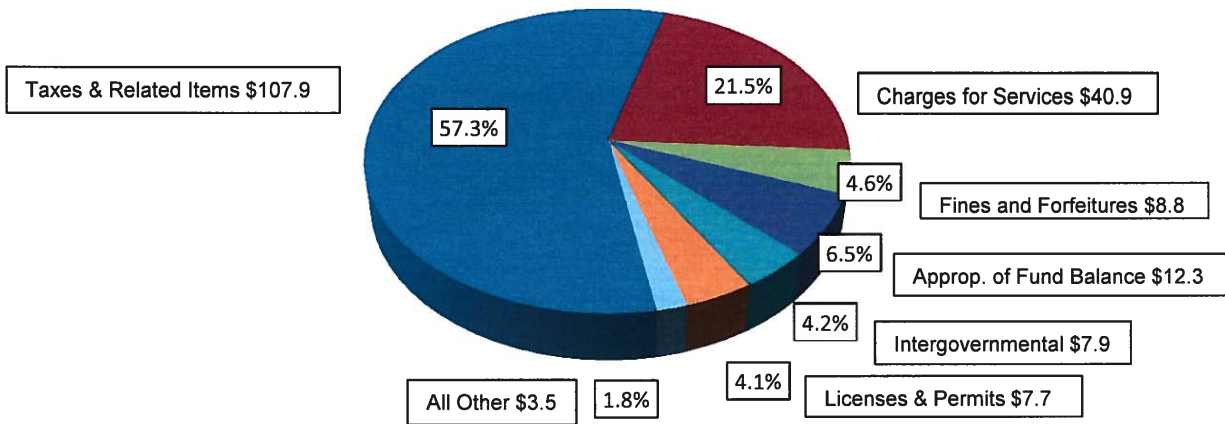
- Rate (per \$1,000 assessed value) \$205.37
- Property Tax Rate Change \$4.42
- Percentage Change 2.2%

**CITY OF WHITE PLAINS**  
**SUMMARY COMBINED OPERATING BUDGETS**  
**2017-2018**  
(in 000's of dollars)

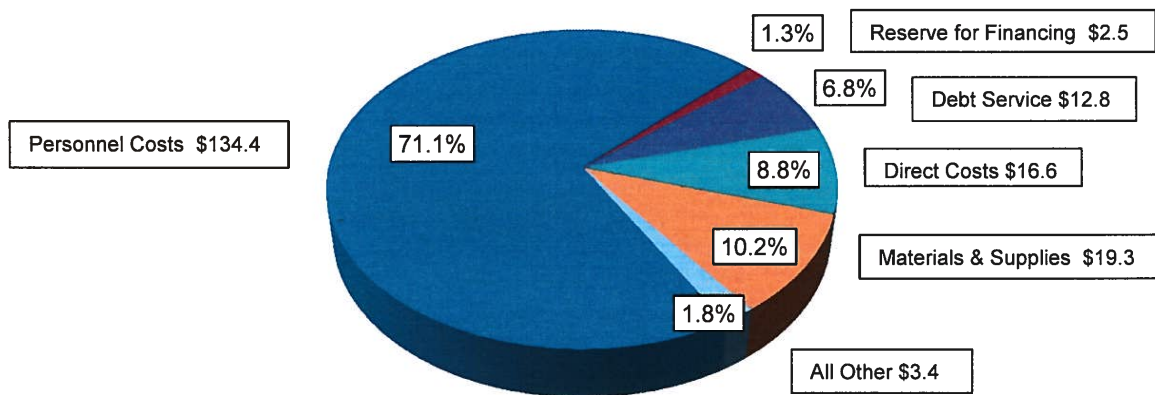
	General Fund	Library Fund	Self Insurance Fund	Sewer Rent Fund	Water Fund	Interfund Adjustments	Combined Total (Memorandum Only)
<b>REVENUES:</b>							
Property Tax & Related Items	\$ 107,870	\$	\$	\$	\$	\$	\$ 107,870
Intergovernmental	7,835	17			73		7,925
Charges for Services	22,399	104	6,644	2,756	16,500	(7,533)	40,870
Licenses & Permits	7,645				10		7,655
Fines & Forfeitures	8,761						8,761
Miscellaneous	3,176	24		139	21		3,360
Interest & Dividends	155			10	24		189
Operating Transfers		6,351				(6,351)	-
<b>Total Revenues</b>	<u>157,841</u>	<u>6,496</u>	<u>6,644</u>	<u>2,905</u>	<u>16,628</u>	<u>(13,884)</u>	<u>176,630</u>
Appropriation of Reserves							
Appropriation of Fund Bal.	12,300	31					12,331
<b>Total Funds Available</b>	<u>\$ 170,141</u>	<u>\$ 6,527</u>	<u>\$ 6,644</u>	<u>\$ 2,905</u>	<u>\$ 16,628</u>	<u>\$ (13,884)</u>	<u>\$ 188,961</u>
<b>EXPENDITURES:</b>							
Salaries and Wages	\$ 77,102	\$ 2,782	\$ 60	\$ 512	\$ 2,375	\$	\$ 82,831
Employee Benefits	47,607	1,507	152	531	1,769		51,566
Materials & Supplies	9,684	968		147	8,527		19,326
Direct Costs	15,963	432	6,431	296	1,028	(7,533)	16,617
Equipment/Rolling Stock	60	17		57	144		278
Depreciation				758	1,477		2,235
Capital Outlay				525	350		875
Debt Service				64	807		871
Operating Transfers:							
Debt Service Fund	11,351	585					11,936
Library Fund	6,351					(6,351)	-
Capital Projects Fund							-
Other	3						3
Reserve for Financing	2,020	236	1	15	174		2,446
<b>Total Expenditures</b>	<u>170,141</u>	<u>6,527</u>	<u>6,644</u>	<u>2,905</u>	<u>16,651</u>	<u>(13,884)</u>	<u>188,984</u>
Interfund Adjustments	<u>(12,734)</u>	<u>(47)</u>	<u>-</u>	<u>(208)</u>	<u>(895)</u>		
<b>Total (Memorandum Only)</b>	<u>\$ 157,407</u>	<u>\$ 6,480</u>	<u>\$ 6,644</u>	<u>\$ 2,697</u>	<u>\$ 15,756</u>	<u>\$ -</u>	<u>\$ 188,984</u>

# CITY OF WHITE PLAINS SUMMARY OF COMBINED OPERATING BUDGETS 2017 - 2018

## REVENUES: \$189.0M



## EXPENDITURES: \$189.0M



**City of White Plains**  
**Operating Budgets**  
**Actual, Projected and Adopted**  
**(in 000's of dollars)**

	General Fund			Library Fund			Self Insurance Fund		
	2015-16 Actual	2016-17 Projected	2017-18 Adopted	2015-16 Actual	2016-17 Projected	2017-18 Adopted	2015-16 Actual	2016-17 Projected	2017-18 Adopted
<b>FINANCIAL SOURCES:</b>									
Property & Related Taxes	\$ 106,558	\$ 106,700	\$ 107,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,036	7,700	7,835	26	25	17	-	-	-
Charges for Services	21,303	21,900	22,399	77	74	104	7,289	6,000	6,644
Licenses & Permits	7,645	7,600	7,645	-	-	-	-	-	-
Fines & Forfeitures	8,255	8,300	8,761	-	-	-	-	-	-
Miscellaneous	3,081	2,937	3,176	26	23	24	136	620	-
Interest Income	125	163	155	-	-	-	40	45	-
Transfers In	22	-	-	6,071	6,000	6,351	-	-	-
Appropriation of Fund Balance	-	-	12,300	-	-	31	-	-	-
<b>Total Financial Sources</b>	<b>155,025</b>	<b>155,300</b>	<b>170,141</b>	<b>6,200</b>	<b>6,122</b>	<b>6,527</b>	<b>7,465</b>	<b>6,665</b>	<b>6,644</b>
<b>FINANCIAL USES:</b>									
Salaries and Wages	73,727	74,900	77,102	2,893	2,780	2,782	72	51	60
Employee Benefits	43,213	45,300	47,607	1,513	1,459	1,507	98	129	152
Materials & Supplies	8,452	9,000	9,683	866	925	968	1	-	-
Direct Costs	14,830	15,300	15,963	387	393	432	6,631	5,540	6,431
Equipment/Rolling Stock	875	500	60	6	14	17	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service-Principal	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-
Transfers Out	17,167	17,100	17,706	531	530	585	-	-	-
Reserve for Financing	-	-	2,020	-	-	236	-	-	1
<b>Total Financial Uses</b>	<b>158,264</b>	<b>162,100</b>	<b>170,141</b>	<b>6,196</b>	<b>6,101</b>	<b>6,527</b>	<b>6,802</b>	<b>5,720</b>	<b>6,644</b>
<b>Excess of Revenues and Other Sources Over(Under) Expenses/ Expenditures and Other Uses</b>	<b>(3,239)</b>	<b>(6,800)</b>	<b>-</b>	<b>4</b>	<b>21</b>	<b>-</b>	<b>663</b>	<b>945</b>	<b>-</b>
<b>Restricted Sales Tax</b>	<b>4,979</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance/Equity</b>	<b>33,691</b>	<b>35,431</b>	<b>33,631</b>	<b>62</b>	<b>66</b>	<b>87</b>	<b>(5,797)</b>	<b>(5,134)</b>	<b>(4,189)</b>
<b>Ending Fund Balance/Equity</b>	<b>\$ 35,431</b>	<b>\$ 33,631</b>	<b>\$ 33,631</b>	<b>\$ 66</b>	<b>\$ 87</b>	<b>\$ 87</b>	<b>\$ (5,134)</b>	<b>\$ (4,189)</b>	<b>\$ (4,189)</b>

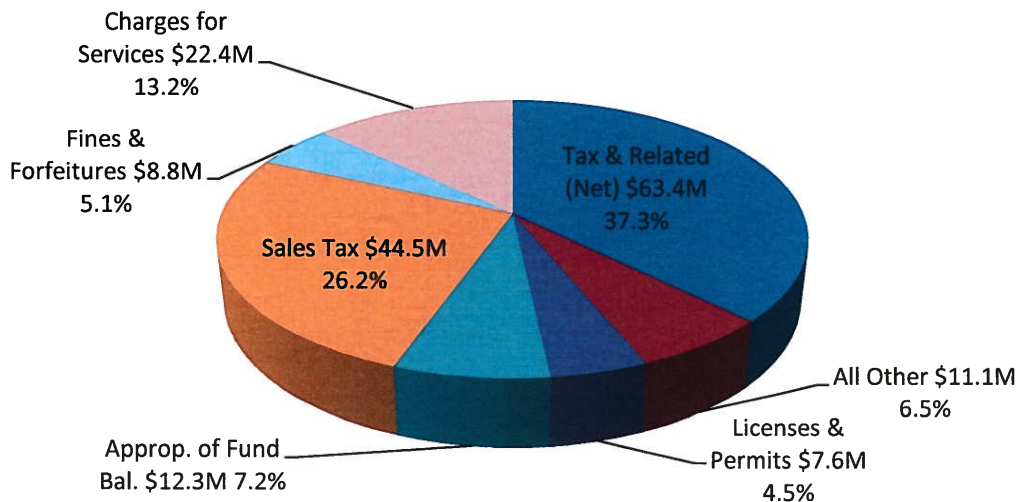
Sewer Rent Fund			Water Fund			Debt Service Fund			Total - All Funds		
2015-16 Actual	2016-17 Projected	2017-18 Adopted	2015-16 Actual	2016-17 Projected	2017-18 Adopted	2015-16 Actual	2016-17 Projected	2017-18 Adopted	2015-16 Actual	2016-17 Projected	2017-18 Adopted
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,558	\$ 106,700	\$ 107,870
363	-	-	-	-	73	161	159	155	8,586	7,884	8,080
2,881	2,900	2,756	15,493	16,207	16,500	-	-	-	47,043	47,081	48,403
-	-	-	12	11	10	-	-	-	7,657	7,611	7,655
-	-	-	-	-	-	-	-	-	8,255	8,300	8,761
22	10	139	97	35	21	7,563	1,437	-	10,925	5,062	3,360
9	9	10	31	30	24	-	-	-	205	247	189
-	-	-	-	-	-	11,238	11,542	11,936	17,331	17,542	18,287
-	-	-	-	-	-	-	-	1,682	-	-	14,013
<u>3,275</u>	<u>2,919</u>	<u>2,905</u>	<u>15,633</u>	<u>16,283</u>	<u>16,628</u>	<u>18,962</u>	<u>13,138</u>	<u>13,773</u>	<u>206,560</u>	<u>200,427</u>	<u>216,618</u>
472	495	512	2,302	2,359	2,375	-	-	-	79,466	80,585	82,831
465	528	531	1,777	1,811	1,769	-	-	-	47,066	49,227	51,566
131	146	147	7,158	8,228	8,527	-	-	-	16,608	18,299	19,325
302	234	296	1,134	987	1,028	6,602	1,003	-	29,886	23,457	24,150
2	401	57	19	60	144	-	-	-	902	975	278
741	768	758	774	1,310	1,477	-	-	-	1,515	2,078	2,235
-	500	525	-	400	350	-	-	-	-	900	875
-	-	-	-	-	-	8,800	9,232	9,739	8,800	9,232	9,739
44	58	64	721	814	807	4,087	3,834	4,034	4,852	4,706	4,905
-	-	-	-	-	-	-	-	-	17,698	17,630	18,291
-	-	15	-	-	174	-	-	-	-	-	2,446
<u>2,157</u>	<u>3,130</u>	<u>2,905</u>	<u>13,885</u>	<u>15,969</u>	<u>16,651</u>	<u>19,489</u>	<u>14,069</u>	<u>13,773</u>	<u>206,793</u>	<u>207,089</u>	<u>216,641</u>
1,118	(211)	-	1,748	314	(23)	(527)	(931)	-	(233)	(6,662)	(23)
-	-	-	-	-	-	-	-	-	4,979	5,000	-
<u>9,440</u>	<u>10,558</u>	<u>10,347</u>	<u>25,644</u>	<u>27,392</u>	<u>27,706</u>	<u>4,479</u>	<u>3,952</u>	<u>3,021</u>	<u>67,519</u>	<u>72,265</u>	<u>70,603</u>
<u>\$ 10,558</u>	<u>\$ 10,347</u>	<u>\$ 10,347</u>	<u>\$ 27,392</u>	<u>\$ 27,706</u>	<u>\$ 27,683</u>	<u>\$ 3,952</u>	<u>\$ 3,021</u>	<u>\$ 3,021</u>	<u>\$ 72,265</u>	<u>\$ 70,603</u>	<u>\$ 70,580</u>

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# GENERAL FUND

This section addresses the various revenue and expenditure assumptions contained in the budget. Section 68(5)(C)(a) of the City Charter requires that revenue estimates are conservative: "With the exception of additional revenues resulting from increases in fees or intergovernmental assistance, or the additional revenue to be derived from sources other than those which furnish revenues in the current year, miscellaneous revenues from sources other than the property tax levy shall in no instances nor as to any item be estimated at an amount in excess of the amount of such miscellaneous revenues estimated to be recognized in the current year."

## MAJOR REVENUE SOURCES



The City's major revenues are derived from the sources shown on the schedule below. To aid in analysis, the adopted budget is compared to the current year revised budget as of December 31<sup>st</sup> and last fiscal year's actual revenues.

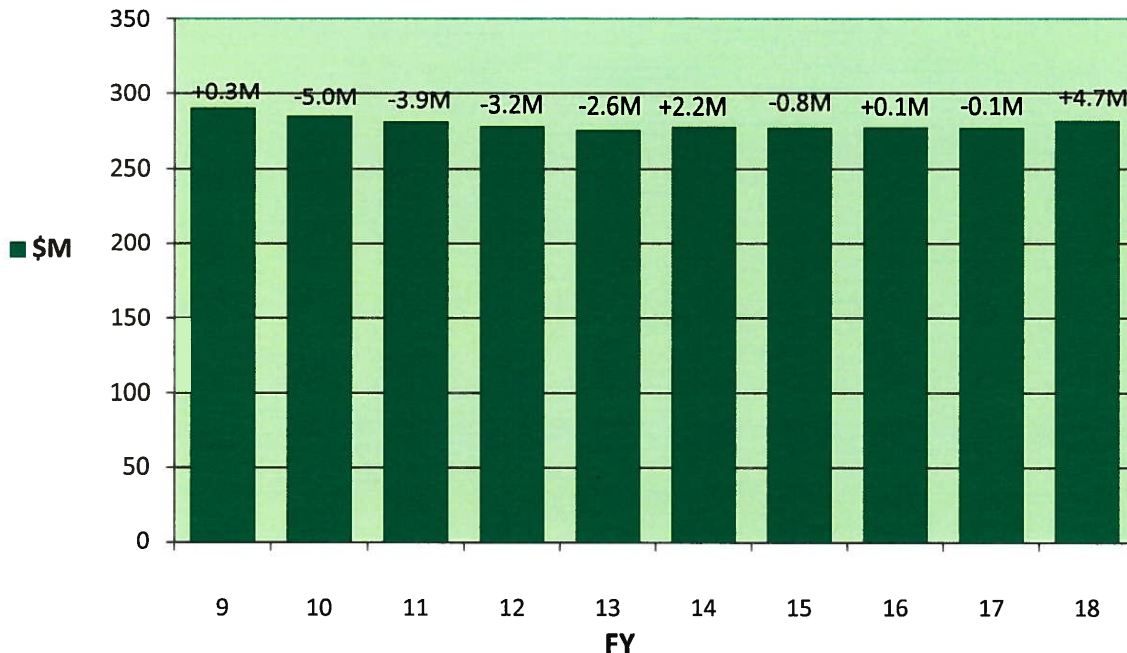
	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Adopted Budget
Property Taxes (Net)	\$ 58,440,997	\$ 58,878,400	\$ 59,735,454
Sales Tax – Unrestricted	44,812,387	45,100,000	44,500,000
Sales Tax – Restricted	4,979,155	-	-
Other Taxes	3,304,097	3,410,000	3,634,500
Intergovernmental	8,035,578	7,722,806	7,835,013
Charges for Services	21,303,419	21,275,055	22,398,895
Licenses and Permits	7,644,860	7,116,603	7,645,522
Fines & Forfeitures	8,255,126	8,374,900	8,760,600
Miscellaneous	3,205,922	2,979,731	3,331,496
	<u>155,981,541</u>	<u>154,857,495</u>	<u>157,841,480</u>
Operating Transfers In	22,154	-	-
Appropriated for Tax Stabilization	-	5,100,000	5,200,000
Appropriated for Open Space	-	243,000	100,000
Appropriated for Tax Certioraris	-	900,000	900,000
Assigned to Prior Yr. Encumbrance	-	1,542,564	-
Unassigned	-	5,100,000	6,100,000
	<u>\$ 160,003,695</u>	<u>\$ 167,743,059</u>	<u>\$ 170,141,480</u>

# GENERAL FUND

**Property Tax Levy:** The assessed valuation of taxable properties in the City of White Plains on March 1, 2017 was \$281,659,061, an increase of \$4,730,371 from 2016. The following schedule summarizes the changes from the 2016 roll:

	<u><b>Taxable Properties</b></u>	<u><b>Special Franchise</b></u>	<u><b>Total Taxable Roll</b></u>
FY 2016-2017 Taxable Roll	\$ 264,523,366	\$ 12,405,324	\$ 276,928,690
Assessments Added to Roll	7,912,271		7,912,271
Assessments Removed from Roll	(3,154,480)	(99,018)	(3,253,498)
Net Change to Partial Exemption	71,598	-	71,598
FY 2017-2018 TAXABLE ROLL	\$ 269,352,755	\$ 12,306,306	\$ 281,659,061
Net Change	\$ 4,829,389	\$ (99,018)	\$ 4,730,371

## ASSESSMENT ROLL - 10 YEAR HISTORY



The chart above shows the changes to the City's assessment roll over the last ten years. The City's assessment roll for FY 2017-2018 increased significantly (\$4.7 million) since its last major increase in FY 2013-2014 (\$2.2 million). However, a good part of this year's increase is due to the transfer of two PILOTs (Bank Street Commons and 1133 Westchester Avenue) to the assessment roll. The components of the year-to-year change are as follows: additional assessments of \$7.9 million, net change to partial exemptions of \$71,598, and assessments removed from the roll of \$3.3 million. At the current year City tax rate, the net increase in the taxable roll translates to a gain in property tax revenue for FY 2017-2018 of \$950,568. The fiscal year 2017-2018 budget includes a property tax rate increase of 2.2% or \$4.42 per thousand of assessed value. For a residential home with a median assessment of \$13,200, City property taxes will be \$2,711, an increase of approximately \$58 annually.

# GENERAL FUND

Revenue from payments in lieu of taxes (PILOT's) is budgeted at \$1.9 million in fiscal year 2017-2018, a decrease of \$1.1 million or 37% over the FY 2016-2017 adopted budget. The decrease in PILOT revenue results from the transfer of approximately \$6.5 million in PILOT assessments to the taxable assessment roll. The following schedule summarizes the changes in the City's property tax levy, including PILOTs and prior year tax collections:

	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Property Tax Levy	\$55,382,101	\$55,648,820	\$57,844,321
Payments in Lieu of Taxes	2,914,232	3,051,580	1,913,133
Prior Year Collections	159,731	200,000	200,000
Allowance for Refunds/ Uncollected Taxes	(15,067)	(22,000)	(22,000)
	<u>\$58,440,997</u>	<u>\$58,878,400</u>	<u>\$59,935,454</u>
Tax Rate	<u>\$200.74</u>	<u>\$200.95</u>	<u>\$205.37</u>

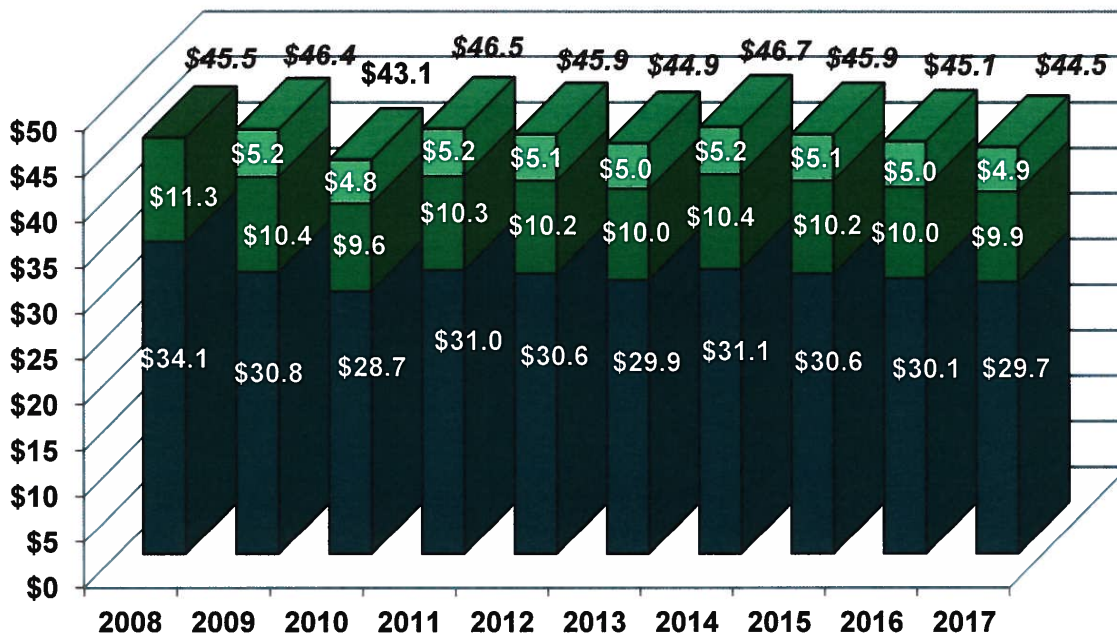
Chapter 97 of the (New York State) Laws of 2011 established a tax levy limit ("tax cap") that became effective six years ago. Under this new law, the property taxes levied cannot increase by more than two percent or the rate of inflation (whichever is lower), unless a super majority of the Common Council votes affirmatively to override the tax cap. The formula used to calculate the tax cap includes property taxes; the City's Business Improvement District (BID) special assessments; PILOTs; a tax based growth factor (generally new construction); exclusions for increases in employer contributions to the New York State Retirement Systems where the increase is caused by growth in the system average actuarial contribution rate in excess of two percentage points; exclusions for expenditures resulting in court orders or judgments arising out of tort actions (this does not include tax certiorari) for any amount that exceeds five percent of the prior year tax levy, and adjustments for cost and savings as determined by the State Comptroller due to the transfer of functions from one local government to another. The tax levy for FY 2017-2018 is slightly less than the state-capped amount.

In addition to the tax cap, there is a New York State constitutional tax limit that restricts the total amount of the property tax levy to two percent of the five-year average full valuation of real property within the City. It is projected that the City will have a constitutional tax limit of \$575.22 per \$1,000 on July 1, 2017. This limit, when compared with the tax rate of \$205.37, less allowable exclusions, leaves a potential taxing margin of \$417.91.

**Sales Tax:** Exhibit 1.4 shows a ten year history of receipts from the City's sales tax. Since its inception in 1973, the City's sales tax has generated significant revenues. The local sales tax rate was two percent until 1982 when Westchester County pre-empted one half of one percent of the tax, reducing the City's rate to one and a half percent. A significant shift in the tax burden from sales to property taxes occurred after 1982. Every two years since 1993, the City has been successful in securing state authorization to return its local sales tax rate to two percent in order to stabilize the City's property tax rate. In 2008, the New York State Legislature approved an additional 1/4% increment bringing the sales tax rate to 2 1/4%. Both of those authorizations have been renewed by the State. The FY 2017-2018 budget of \$44.5 million includes the full 2 1/4% rate. Not included in the adopted sales tax budget is the 1/4% increase approved effective June 2010 because that increase is dedicated to the City's Tax Stabilization Account. The authorization for this tax was also renewed by the State. The 1.5% base sales tax rate is permanent and not subject to renewal.

# GENERAL FUND

**Sales Tax Receipts  
(in Millions)  
10 Year History**



Rate increased from 1.5% to 2% effective 9/1/93. Additional .25% increase added 6/1/08, bringing unrestricted rate to 2.25% subject to renewal every two years. FY 2016-2017 receipts are projected.

On June 1, 2010, the City began to receive sales tax receipts for its Tax Stabilization Account based on the authorization for a 1/4 % increase in the sales tax rate. As of June 30, 2016, there was \$5.3 million in the Tax Stabilization Account which was not appropriated. As of April 30, 2017, an additional \$4.1 million was recognized. The use of these funds is restricted to appropriation for tax stabilization or for unknown contingencies as defined by Section 6-e of the General Municipal Law. Funds recognized on or before June 30, 2016 are available for appropriation in the City's 2017-2018 fiscal year, while funds recognized during the current fiscal year will be available for appropriation in FY 2018-2019. Clearly, this account is an important resource for the City to maintain a reasonably stable tax levy.

The 2017-2018 fiscal year budget includes a sales tax estimate of \$44.5 million (26.2% of General Fund current revenue sources) which is consistent with expectations for current year collections and the City Charter's requirement that these revenues be budgeted in the subsequent year at an amount not to exceed the current year forecast. The budgeted amount of \$44.5 million is a decrease of \$600,000 or 1.3% over the current year. Like most other cities and communities in the state, a sluggish economy, increasing internet retail sales and falling gasoline prices have negatively impacted the City's sales tax revenue. The renewal of the half percent first approved in 1993 will yield approximately \$9.9 million in sales tax receipts for the City, while the one quarter percent first approved in 2008 will generate \$4.9 million.

# GENERAL FUND

For the first ten months of fiscal year 2016-2017, actual sales tax receipts, exclusive of the 1/4% dedicated to the Tax Stabilization Account, totaled \$37.2 million, compared to \$37.5 million for the same period in fiscal year 2015-2016. Sales tax receipts for the second quarter of the fiscal year were up only 0.3%. Third quarter receipts were down 3.5%. The sales tax estimate in the adopted budget is conservative as required by the City's Charter. While the City's sales tax is an equitable way to fund the services needed in a retail, governing and business center, it must be recognized that it is a revenue source that is sensitive to economic fluctuations and has not been a source of new revenue to the City for the last three years.

**Other Tax-Related Sources:** Revenue sources in this category include property tax interest and penalties (\$384,000), an increase of 7%, and the utilities gross receipts tax budgeted at \$1,195,500, a decrease of 3%. The taxes levied for the Business Improvement District (B.I.D.) remain the same as the current year at \$665,000. The remaining source in this category is the hotel occupancy tax budgeted at \$1,190,000, an increase of 3%. However, this tax is also subject to authorization by the State and expires December 31, 2017.

**Intergovernmental Revenues:** Intergovernmental revenues in the FY 2017-2018 budget will increase to \$7.8 million, an increase of 4%. General state aid, known as Aid and Incentives to Municipalities (AIM), is the largest revenue item in this category and is budgeted at \$5.463 million, the same amount as the current year. There has been no increase in this amount for the last five years. Because most of the fiscal year 2017-2018 state aid payment is part of the State's budget which will be passed in April of 2018, it is difficult to make a more accurate projection of revenue from this source. This aid may be tied to a plan for State approved consolidation of local services.

The second largest revenue source in Intergovernmental Revenues is the Mortgage Recording Tax, which is \$1,741,500 in the fiscal year 2017-2018 budget, an increase of \$41,500 or 2% over the current year's budget. Six month receipts totaled \$816,573 for the period April 2016 through September 2016. Preliminary returns for the second half of the fiscal year indicate strengthening revenue. Because residential sales have not increased consistently, this revenue source is budgeted conservatively in accordance with the City Charter.

All other intergovernmental revenue is budgeted at \$630,257, an increase of \$233,907 over the fiscal year 2016-2017 adopted budget, with the largest increase attributable to a State grant for street work related to severe weather.

**Charges for Services:** As part of the budget process, all departments were asked to review the fees that are charged for services to ensure that the historical relationship between the fees and the cost of providing the service is maintained. That exercise was especially critical in the development of this year's budget because of the limitations imposed by the tax levy cap. Charges for Services in the FY 2017-2018 budget total \$22.4 million, an increase of 5% over the FY 2016-2017 adopted budget. The largest revenue increases are in the Department of Parking (parking permits) and the charges to the Water and Sewer Rent Funds. Fees for Recreation and Youth programs approved earlier this year are also reflected in the budget. Revenue for Police contract services will increase to \$1.5 million. Both salary and benefits for contracted services are reflected in this number.

Charges for services represents fees levied for a variety of City services including recreation and camp fees, vital statistic fees, towing, parking permits and fees, as well as charges to other funds and governmental entities. A charge to the Water Fund (\$750,000) for services provided by the General Fund continues to be included in this category, as well as a charge to the Sewer Rent Fund (\$145,000) for the same purpose. The charges in the latter category reflect the need for increased engineering services from City staff to comply with federal and state mandates.

# GENERAL FUND

**Licenses and Permits:** Revenue from various types of licenses and permits is budgeted at \$7.6 million, a 7% increase over the FY 2016-2017 adopted budget. Receipts in this category last fiscal year totaled \$7.6 million and are projected at a comparable level during the current fiscal year. Revenues from the Building Department represent the largest component of this revenue category totaling \$4.2 million, or 55% of the total category. Building permits are budgeted at \$2.8 million in fiscal year 2017-2018, representing new residential and retail construction, as well as the regular annual building activity in the City. Another important revenue source in the licenses and permits category is franchise fees (cable and fiber optic) which are budgeted at \$1 million. Of this amount, \$925,000 represents the City's share of monies expected from Cable Television Franchise Fees. Based on current agreements, Cable Television companies that operate within the City are required to remit 5% of their gross receipts to the City as part of their franchise agreement. These monies are then used by the City and its Cable TV Access Commission. Total Public Works revenue will increase by 26% to \$1,120,265. Included in this category are permits for street openings, street obstructions and storm water permits. Revenue from Public Safety permits will decrease slightly (2%) based on revenue projections for the current fiscal year. Public Safety revenue includes permits for taxis, towing medallions and hazard alarm registration.

**Interest Income:** Interest income from the City's investments has varied over the years, based on the City's fund balance, its revenue stream, and investment rates. The budget for interest earnings in FY 2017-2018 is \$155,000, a significant increase over the current fiscal year's budget. The federal funds rate is expected to slowly increase over the next twelve months.

**Fines and Forfeitures:** Fines and forfeitures in the budget total \$8.8 million, an increase of \$385,700 or 5% from the fiscal year 2016-2017 adopted budget. Major revenue sources within this category include off-street parking fines and on-street violations (\$7.3 million), fines and bail imposed through the City Court (\$1,100,000), overtime parking notices (\$169,000) and hazard alarm fines (\$150,000). Fines for various on-street violations, such as No Stopping, No Standing, No Parking in a Loading Zone are increased by \$341,000 in the FY 2017-2018 budget.

**Miscellaneous Revenues:** Miscellaneous revenues are budgeted at \$3.2 million in fiscal year 2017-2018, an increase of 10% over the current year. The largest revenue sources in this category are the rental of City properties (\$878,924), the lease of parking spaces within the Longview garage (\$867,750) and the rental of a portion of Renaissance Park (\$112,000). Other sources of revenue within this category include the sale of rolling stock and other surplus property, certain insurance reimbursements, contributions, developer's contributions and fees which have already been negotiated, and other miscellaneous sources.

**Appropriation of Fund Balance:** The City Charter states, "An amount not to exceed the undesignated fund balance as of the close of the preceding fiscal year may be appropriated for use in the (succeeding) budget year." The budget for FY 2017-2018 recommends an appropriation of \$6.1 million to balance the budget, an increase of \$1 million over the current year's adopted appropriation. An appropriation of \$900,000 from fund balance committed to tax certiorari is also recommended. In addition, as in prior years, a portion of the City's recreation and open space reserve (\$100,000) will be allocated towards the debt service on recreation improvements and land acquired by the City. Finally, the budget for FY 2017-2018 includes an appropriation of \$5.2 million from the City's Tax Stabilization and Reserve Account; this appropriation includes FY 2015-2016 receipts from the quarter percent in sales tax dedicated for this purpose. The appropriations of fund balance constitute 7% of the total general fund revenue budget, an increase of \$1.1 million over the current year. The appropriation of fund balance is an important tool in balancing the budget, but care must be taken. One of the objectives of this budget is to continue the structural balance on the revenue side of the budget without negatively impacting property taxes or total fund balance. The implementation of a Tax

# GENERAL FUND

Stabilization Account (funded by a 1/4% increment in the sales tax rate) has been an important component of maintaining that structural balance. Added care must be taken with this account as the cap on the property tax levy makes it more difficult for the budget to absorb annual deficits between revenues and expenditures.

**Revenue Outlook:** The City is committed to securing new sources of income to fund operations and to re-build its fund balance in order to provide for long term financial stability. The reauthorization of the City's sales temporary sales tax rates (one percent) was a key priority for the City this year. This reauthorization is required every two years. Continuation of the local hotel occupancy tax which provides over \$1 million in revenue to the City expires in December 2017. The City will seek reauthorization of this tax later in the year. The Common Council has also approved a Home Rule Message asking the State to allow the City to create an Industrial Development Agency (IDA). A local IDA would help the City attract new business and retail operations which would stabilize and grow the assessment roll, as well as contribute to sales tax revenue. The extension of the City's utilities gross receipts tax to cell phones is another revenue initiative that would enhance the City's revenues, but State approval is needed here as well. The City will continue to adjust the revenue sources within its jurisdiction (charges for services, licenses and permits and certain fines), to reflect the increase in the cost of providing services, but the cooperation of the county and state will always be needed to impact our other revenue sources positively.

# GENERAL FUND

## 2017-2018 General Fund Budget Reconciliation of Revenues and Expenditures From Proposed to Adopted

### Revenues:

<b>Proposed Budget</b>	<b>\$ 170,776,985</b>
Sales Tax	-700,000
Mortgage Tax	-75,000
NYS Extreme Winter Recovery Grant	104,735
Recreation Camp Fees & Contributions	34,760
<b>Adopted Budget</b>	<b>\$ 170,141,480</b>

### Expenditures:

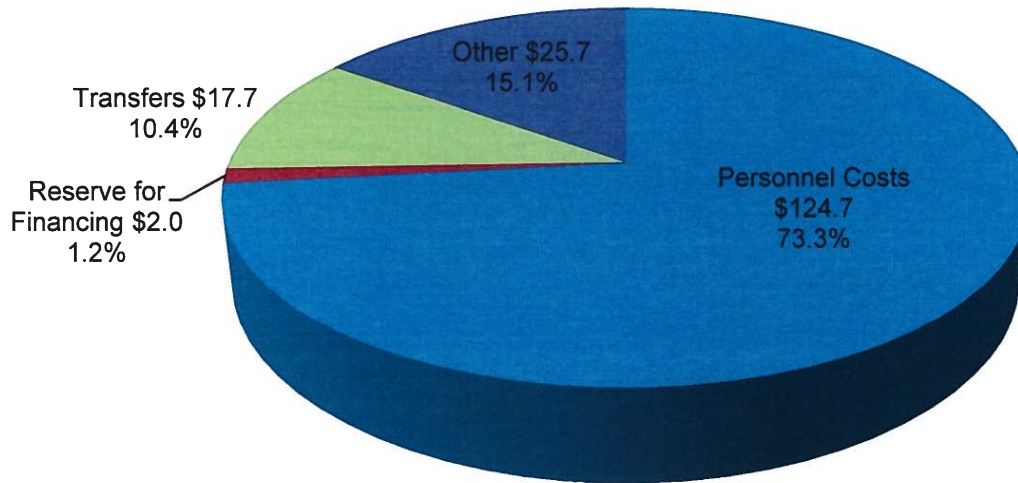
<b>Proposed Budget</b>	<b>\$ 170,776,985</b>
FF Contractual Salary and Benefit Adjustments & New FFs (12)	2,224,906
Fourth of July Celebration (moved to June 30, 2017)	-34,000
IT Equipment	30,000
Street Resurfacing	104,735
Camp Panawok (increased campers)	34,760
Full-time Employee Adjustments (various departments net)	-109,781
Reserve for Financing	-2,886,125
<b>Adopted Budget</b>	<b>\$ 170,141,480</b>

### OTHER FUNDS:

In the Debt Service and Sewer Rent Funds, there are no changes between the proposed and adopted budgets. In the Library and Water Funds, adjustments were made for employee turnover. In the Self Insurance Fund both revenues and expenses were increased for Workers' Compensation, based on labor settlements, with an increased contribution from the General Fund as the financing source.

# GENERAL FUND

## MAJOR EXPENDITURES



A comparison of expenditures between the adopted budget, the revised budget as of December 31, 2016 and last year's actual expenditures are shown below:

	2015-2016 Actual	2016-2017 Revised Budget	2017-2018 Budget
<b><u>EXPENDITURES:</u></b>			
Salaries & Wages	\$ 73,727,275	\$ 73,431,764	\$ 77,102,105
Employee Benefits	43,212,590	44,941,481	47,607,299
Materials & Supplies	8,451,516	10,505,441	9,683,463
Direct Costs	14,829,658	16,030,542	15,963,192
Equipment/Rolling Stock	875,131	588,904	60,000
Reserve for Financing	-	4,955,866	2,019,789
Operating Transfers:			
Capital Projects Fund	446,000	143,000	-
Debt Service Fund	10,622,980	10,941,558	11,351,062
Library Fund	6,060,616	6,202,888	6,351,340
Other Funds	37,779	1,615	3,230
<b>Total Expenditures:</b>	<b>\$ 158,263,545</b>	<b>\$ 167,743,059</b>	<b>\$ 170,141,480</b>

**Salaries & Wages:** Based on approved pay plans as of June 5, 2017, \$77.1 million is budgeted for salaries and wages, an increase of \$2.8 million or 3.8% from the FY 2016 - 2017 adopted budget. The FY 2017 - 2018 budget reflects positions filled as of May 5, 2017. Merit pay has been included in the Reserve for Financing. All City bargaining units except the Deputy Fire Chiefs have a contract in place as of July 1, 2017.

# GENERAL FUND

The cost of the settled contracts is budgeted in salaries and wages and employee benefits in the adopted budget. Pursuant to City policy, the salaries and wages budget does not include funding for vacant full-time positions. The budget also provides funding for part-time positions in accordance with the City's current hourly pay plan which was last increased in December of 2015. The budget for part-time salaries totals \$2.3 million in the FY 2017-2018 budget, slightly less than the current year's adopted budget. Provision is made in part-time salaries for partial staffing of the City's Education and Training Center (ETC) which opened in December of 2015. The balance of the Center's staffing needs is provided by two grants which expire in December of 2017.

There are 762 full-time positions funded in the General Fund budget out of an authorized total of 808 positions; the filled position total is fifteen (15) less than at FY 2016-2017 budget adoption. A total of 881 positions are authorized City-wide (of which 827 are filled) in the budget. In the FY 2016-2017 adopted budget, 887 positions were authorized and 847 were filled. The six positions deleted from the Table of Organization for FY 2017-2018 are Sr. Automotive Stock Clerk, Sanitation Worker, Senior Traffic Planning Technician, Principal Clerk, Aging Services Aide and Library Clerk. No provision has been made in the budget to fund any grant positions, which may end at any time, including those assigned to the ETC. Departmental overtime requests were not funded in their entirety, but total \$3.9 million, approximately the same amount funded in the current fiscal year.

As full-time positions become vacant, unused appropriations for salaries and benefits are transferred by the Budget Department to the Reserve for Financing-Position Control account under the authority of the budget ordinances. Conversely, when positions are filled, or adjustments to wages are authorized by the Personnel Officer or the Common Council, sufficient funding is transferred from Position Control to cover the cost of salaries and benefits from the date of hire or adjustment through the end of the fiscal year. The filling of vacant positions is controlled by the Mayor who acts on requests of the Vacancy Release Committee which is comprised of the Budget Director, the Personnel Officer and the Chief of Staff. In order to provide maximum flexibility in meeting the City's short term staffing requirements, the budget ordinances continue to include authorization for the Budget Department to transfer full-time salary savings from the Position Control account to departmental overtime, part-time and temporary office help accounts provided the approval of the Mayor is secured. These transfers are done on an as needed basis and are driven by personnel changes throughout the fiscal year.

Personnel costs inclusive of employee benefits represent 73% of the budget. To put the cost of the City's employees into perspective, the total revenues raised from the property tax and the sales tax, the two largest sources of revenue in the budget, are not sufficient to fund the cost of personnel. Salaries and benefits in the FY 2017-2018 budget total \$125 million without consideration for merit, cost of living increases for expired contracts or vacancies. Revenues from the sales and real property tax are expected to total \$102 million. Accordingly, management of the City's work force through the Vacancy Release Committee is key to controlling costs.

The challenge facing government policy-makers and managers today is to utilize human resources more effectively; to provide employees with clear-cut objectives; and to give them the tools that are necessary to get the job done correctly and efficiently. Also important is the need to eliminate unproductive and/or ineffective practices, to utilize available technology to the greatest extent possible and to review requests for additional staff critically to ensure proper staffing levels. The City's management reviews staffing levels throughout the year, often on a weekly basis.

# GENERAL FUND

The City-wide workforce of 881 authorized positions can be summarized as follows:

	<u>Authorized</u>	<u>% of Total</u>
General Government	100	11 %
Parking	98	11 %
Public Works	236	27 %
Public Safety	384	44 %
Community Services	<u>63</u>	<u>7 %</u>
	881	100 %

The City-wide budget for salaries and wages includes funding for 827 positions or 94% of the authorized workforce for FY 2017-2018. The General Fund budget includes funding in salaries and wages for 762 positions. Vacant positions, to the extent that they are filled, can only be funded through salary savings returned by the departments to the City's position control account.

**Employee Benefits:** Employee benefits in the budget total \$47.6 million, an increase of approximately \$2.6 million or 6% over the current adopted budget. This category of expenditures consists of three major elements: social security, pension costs and health insurance. Social Security costs in the General Fund are budgeted at \$5.8 million in FY 2017-2018, an increase of 3%. The MTA payroll tax is also budgeted in this category at \$259,656, an increase of 3%.

Pension costs are projected at \$14.6 million in the budget, an increase of approximately \$300,000 or 2% over the current adopted budget. Pension rates, which are set by the Office of the New York State Comptroller, declined in the previous two fiscal years, producing substantial savings in the City's budget. This year, rates for the State Employees' Retirement system remained flat, but the Police and Fire System actually raised rates. It is not anticipated that rates will increase in the last three months of the fiscal year based on the performance of the financial index used by the Office of the State Comptroller in calculating rates. The following chart provides a comparison of pension rates supplied by the State for 2015-2016 through 2017-2018.

<u>Pension Rates</u>	<u>04/01/15- 03/31/16 Actual</u>	<u>04/01/16- 03/31/17 Actual</u>	<u>04/01/17- 06/30/18 Budget</u>
<u>Police &amp; Fire Retirement:</u>			
Tier 1	29.9%	29.2%	29.7%
Tier 2	24.7%	24.1%	24.6%
Tier 3	24.4%	23.8%	24.3%
Tier 5	20.1%	19.5%	19.9%
Tier 6	14.4%	14.5%	14.8%
<u>Employees Retirement System:</u>			
Tier 1	24.7%	21.8%	21.7%
Tier 2	23.1%	19.8%	19.7%
Tiers 3, 4	18.8%	16.0%	16.0%
Tier 5	15.5%	13.1%	13.1%
Tier 6	10.6%	9.3%	9.3%

# GENERAL FUND

The final major expenditure within the employee benefits category is insurances for active and retired employees. Total health insurance costs are \$25 million in fiscal year 2017-2018, an increase of 8% from the adopted budget for 2016-2017. The New York State Health Insurance Program (NYSHIP) has raised premium rates 11% to 12 % over 2016. Retiree health insurance costs are included in these increases and are budgeted at \$9.5 million which is included in the total cost of health insurance.

The City funds the entire premium cost for most active employees. However, new employees and some existing employees are responsible for a portion of their health insurance premiums. Some retirees hired before 1995 are also responsible for a portion of their premiums. The City offers a voluntary health insurance “buy-out” program to all employees and retirees. This program generates savings for the City, a percentage of which is returned to the employees or retirees. Health insurance buyout payments for active employees increased 3.6%, while buyouts for retirees decreased by 3.7%.

Dental insurance premium payments are budgeted at \$479,455 based on the City’s current number of eligible employees, which includes the CSEA, managerial/confidential and appointed officials. Based on the current CSEA agreement, the City will pay \$1,356 per eligible employee towards the cost of dental coverage in the new fiscal year. Employee payments make up the balance that is needed to run the program. Premiums for optical insurance are budgeted at \$120,517, based on the current number of eligible employees and the contracted rate for next year of \$349 per employee. The City also pays supplemental benefits and uniform maintenance in the amount of \$751,119. Also included in employee benefits are expenses related to education and training (\$64,085), tuition reimbursement (\$29,500) and work clothing, protective clothing and uniforms (\$386,033).

**Materials & Supplies:** Appropriations in this category of expense total \$9.7 million in the budget, down almost 2% from the fiscal year 2016-2017 year adopted budget. The largest decrease occurs in the cost of utilities (from \$4 million to \$3.3 million). An important component of this decrease is savings in the cost of electricity because of the installation of LED street lights. However, this savings is partially offset by the first installment payment to NYPA for the cost of the project (\$442,700). Appropriations for land and road maintenance increased (2%). Appropriations for rolling stock repairs and maintenance were increased (almost 10% to \$0.9 million) because no provision has been made in the budget to replace police cars and other vehicles recommended by the City’s Capital Improvement Program. The budget for building and facility operations will decrease slightly (1%). Other major expenditures within the category of materials and supplies include office operations, traffic lighting operations and rentals.

**Direct Costs:** Direct costs, which are comprised primarily of insurance costs and contractual services (such as waste haulaway, ambulance and other service contracts, procedural review of tax assessments and labor counsel) total \$16 million in the budget, an increase of 6% from the current year’s adopted budget. Included in this category is \$665,000 for BID services (offset by BID assessments on the revenue side of the budget), the same amount as in the current year. The two largest components of direct costs are legal judgments and settlements for tax certiorari which will remain at \$1.8 million and the contribution to the Self Insurance Fund, up almost \$0.8 million or 14% to \$6.4 million. Increased reserves are needed for both workers compensation and general liability costs. A detailed analysis of the Self Insurance Fund budget is contained later in this section and in Section IV of this document. Other major components of Direct Costs include waste haulaway services (\$889,011), service contracts (\$968,651), ticket collections (\$470,000) and credit card fees (\$548,000). The latter cost is up 24% over the current year’s budget as more people are making a variety of payments to the City with credit cards. Support to the Slater Center will remain at \$220,000.

# GENERAL FUND

**Equipment:** Included in this category is the acquisition of rolling stock and miscellaneous equipment. In the fiscal year 2017-2018 budget, only \$60,000 out of a requested \$225,771 in equipment purchases has been budgeted to stay within the tax cap. While it is possible to eliminate rolling stock and equipment purchases for one year, it is not a practical solution to remaining within the tax cap in future years. Particularly hard hit by the cuts are the departments of Public Safety and Parking.

**Rolling Stock:** The City's Capital Improvement Program recommends the replacement of ten vehicles with cash in FY 2017-2018, of which eight are police vehicles. Other vehicles planned to be financed with cash include one in the Building Department and one in Public Works. Pursuant to the Program, \$306,000 would normally have been included in the budget in this category. However, replacement of these vehicles was not possible within the tax cap. Again, a one year delay is not fatal, it just increases maintenance costs and makes it more difficult to overcome the deficit in the next year. The Capital Improvement Program also recommends the purchase of eighteen vehicles with the proceeds of debt at a total estimated cost of \$1,998,000. It is recommended that only \$1.46 million of that amount be approved for debt financing because of the impact of next year's debt service payments. The following vehicles are recommended for replacement through the issuance of debt: a rear loader and a side loader with containers; a prisoner transportation van; a mini packer, a payloader, a dump/plow, a wheel loader, a mini packer, a box truck, a pick-up truck and a van.

**Reserve for Financing:** Pursuant to the City's Fiscal Performance Goals, the Reserve for Financing includes an amount not to exceed one percent of the budget as a contingency for unknown expenses which might occur during the fiscal year. The Reserve for Financing in the FY 2017-2018 budget also includes an allowance for merit pay increases owed pursuant to the CSEA contract. An allowance is also made in the budget to settle the contract with the Deputy Fire Chiefs. These funds will be transferred to the appropriate salary and benefit accounts as necessary. The budget for the Reserve for Financing is \$2,019,789.

**Transfer to Library Fund:** The budget includes a General Fund contribution to the Library Fund in the amount of \$6,351,340, compared to \$6,173,871 in the FY 2016-2017 adopted budget. All Library merit increases are currently budgeted in the General Fund pending their approval. Once approved, these monies will be moved to the Library Fund and the budget will be increased accordingly. The transfer to the Library Fund is 3.7% of the City's total budget, approximately the same as this year. A more detailed analysis of the Library Fund Budget is contained later in this section and in Section IV of this document.

**Transfer to Capital Projects Fund:** On February 6, 2017, the Chairman of the Capital Projects Board submitted the approved Capital Improvement Program (CIP) for 2017-2018 and the succeeding five years to the Common Council. Pursuant to City policy, the program is not adopted by the Common Council as a capital budget. Rather, the Common Council acts on each specific project, including the review of plans and specifications, and adopts budgets for each project at the completion of the competitive bidding process. The funding provided in this expenditure category represents the General Fund's cash contribution to those projects. The 2017-2018 Capital Improvement Program recommends no contribution from the General Fund for capital projects and none is included in the budget for FY 2017-2018. In addition to the changes from the approved CIP related to rolling stock and discussed above, it is recommended that all other capital projects related to the General Fund (\$9.2 million) be funded through debt issuance, with the exception of those projects for which grant funding is available.

# GENERAL FUND

**Transfer to Debt Service:** An appropriation for debt service in the amount of \$11.4 million is included in the General Fund budget as a contribution to make principal and interest payments (on tax-supported debt other than the Library) that are due in fiscal year 2017-2018, an increase of 4% or \$409,504 from the current fiscal year. In addition, there is an increase (\$62,377 or 4%) in the appropriation of debt service fund balance to meet current obligations in the new budget year. As debt service fund balance is utilized and the state tax cap on the property tax levy continues, it will not be possible to fund all future debt contemplated in the CIP within the tax cap.

A complete discussion and analysis of the Debt Service Fund and City indebtedness, including multi-year projections of authorized and outstanding indebtedness, is provided in Section V.

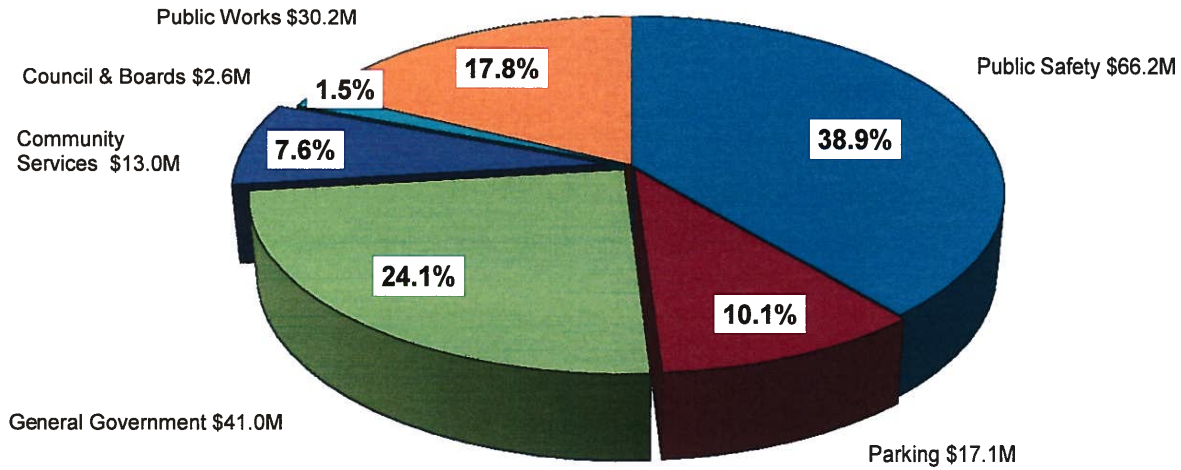
**Expenditure Outlook:** In the FY 2017-2018 budget, the City has continued its efforts to control costs. All full time positions are reviewed before approval to hire is granted. Opportunities to abolish positions will continue to be explored. The moderation in pension rates that began in April of 2015 was not continued this year, which resulted in a negative impact on the budget. As noted above, funding future debt service costs will be a challenge.

The City continues to pay over a quarter of a million dollars annually city-wide in payroll tax to the MTA (Metropolitan Transportation Authority). This onerous tax has been repealed by the State on many small businesses, schools and not-for-profits. It makes no sense for City government to continue to be saddled with this obligation. Relief from the State is needed for this tax and for numerous unfunded mandates that originate at the state level. A two percent cap on municipal tax levies has been imposed by the State with the promise of mandate relief to result in expenditure savings. Until the state delivers on its promise, funding the expenditures required to provide the services needed by our residents will continue to be an enormous challenge and may require, at some time in the future, the City to override the property tax limit as many communities have done this year.

There will undoubtedly continue to be upward pressure on costs in the future due to employee salary progression as well as increased demand for services driven by the expansion of the White Plains population - both resident and non-resident. An example is the opening of an Education and Training Center last year. While the Center has been very well received, grants to fund it expire in December of 2017. In response to these pressures, the City will need to continue to look at duplication of services, new technologies and other approaches to improve efficiency.

In the current economic environment, controlling expenditures is of critical importance. The fiscal year 2017-2018 financial plan includes a baseline budget with limited growth, the continuation of hiring restrictions and expenditure cuts to remain within the property tax levy.

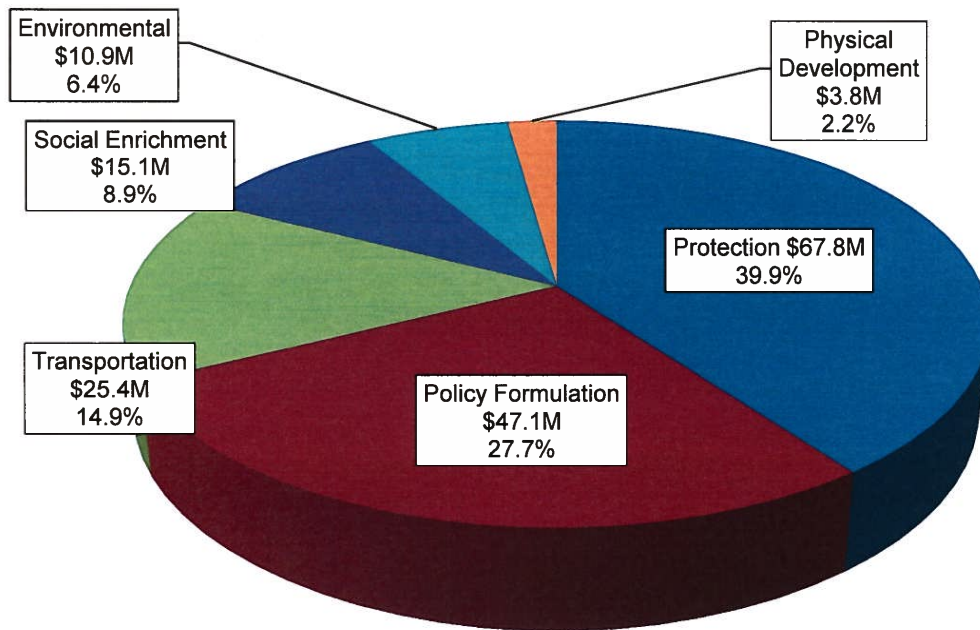
## GENERAL FUND EXPENDITURES BY DEPARTMENT



Department	2017-2018 Budget	Percent of Total	Department	2017-2018 Budget	Percent of Total
<b>Council &amp; Boards:</b>			<b>Public Works:</b>		
Council*	\$2,435,059	1.43%	Bureau of Admin.	1,519,253	0.89%
City Court	25,625	0.02%	Bureau of Engineering	2,733,565	1.61%
Board of Assessment Review	18,841	0.01%	Bureau of Bldg. Mtce.	3,732,283	2.19%
Board of Ethics	300	0.00%	Bureau of Garage & Shop	2,367,128	1.39%
Zoning Board of Appeals	112,003	0.07%	Bureau of Storm Water	148,919	0.09%
Real Estate Committee	3,000	0.00%	Bureau of Highways & Grounds	12,010,381	7.06%
White Plains Housing Authority	11,575	0.01%	Bureau of Sanitation	7,735,045	4.55%
	<u>2,606,403</u>	<u>1.53%</u>		<u>30,246,574</u>	<u>17.78%</u>
<b>General Government:</b>			<b>Public Safety:</b>		
Office of the Mayor	862,688	0.51%	Public Safety Admin.	1,744,326	1.03%
City Clerk Office	721,469	0.42%	Fire Department	27,008,225	15.87%
Law Department	2,699,702	1.59%	Police Department	37,439,486	22.00%
Assessor Office	591,743	0.35%		<u>66,192,037</u>	<u>38.90%</u>
Finance Department	28,748,943	16.90%	<b>Community Services:</b>		
Budget Department	390,399	0.23%	G/F Contribution to Library	6,351,340	3.73%
Purchase Department	1,420,849	0.84%	Recreation & Parks	3,821,620	2.25%
Information Technology	621,570	0.37%	Youth Bureau	2,805,979	1.65%
Planning Department	1,087,953	0.64%		<u>12,978,939</u>	<u>7.63%</u>
Building Department	2,977,325	1.75%	<b>Total Expenditures</b>	<u><u>\$170,141,480</u></u>	<u><u>100.00%</u></u>
Personnel Department	871,206	0.51%			
	<u>40,993,847</u>	<u>24.09%</u>			
<b>Parking:</b>					
General Operations	8,715,975	5.12%			
Garages	2,682,727	1.58%			
Lots	234,930	0.14%			
Enforcement	1,094,847	0.64%			
Enforcement - City Center	2,748,169	1.62%			
Violations	362,504	0.21%			
Traffic Operations	1,284,528	0.75%			
	<u>17,123,680</u>	<u>10.06%</u>			
*Includes the City's Reserve for Financing					

# GENERAL FUND

## EXPENDITURES BY ACTIVITIES



### GENERAL FUND BUDGET BY ACTIVITIES:

Listed below are the City's six goals which emphasize the very high level of service desired by the citizens of White Plains.

#### 1. POLICY FORMULATION AND ADMINISTRATION

White Plains will be a well-managed and financially sound City in which policies are formulated to meet community needs and protect the community's interests and in which efficient management support activities are provided that assist in the attainment of all City goals.

#### 2. PROTECTION OF PERSONS AND PROPERTY

White Plains will be a City which protects its people and property from external harm and promotes an atmosphere of personal security.

#### 3. ENVIRONMENTAL PROTECTION

White Plains will be a City which protects the environmental health and welfare of its people.

#### 4. TRANSPORTATION

White Plains will promote a network of integrated transportation facilities which allows for the movement of people and goods quickly, safely and economically.

# GENERAL FUND

## 5. SOCIAL ENRICHMENT OPPORTUNITIES

White Plains will be a beautiful City in which a variety of recreational and cultural activities are available. The City will promote the enlargement of the personal and social characteristics of a diverse population.

## 6. PHYSICAL RESOURCE DEVELOPMENT

White Plains will be a City which supports the balanced development, improvement, and protection of its physical resources. The City will promote the creation of economic opportunities.

The goals specify the ultimate end which the City is attempting to achieve. The goals set for the City may never be fully accomplished; indeed the progress made toward each one may only be partially affected by our local government. However, the value of all governmental programs must eventually be measured by the extent to which they reflect the needs and concerns of the community. Without specific goals which reflect many of the basic themes which run through our lives, those comparisons would be difficult to make and impossible to evaluate.

Each activity provided by the City is "linked" to a City-wide goal so that financial and performance information may be captured to evaluate the City's success in achieving its goals. The "linkage" transcends departmental lines so that the efforts of various service providers may be evaluated jointly.

The combined expenditure budgets for all activities according to the City-wide goals are as follows:

<u>City-wide Goal</u>	<u>Revised 2016-2017</u>	<u>Adopted 2017-2018</u>	<u>Percent Change</u>
Policy Formulation and Administration			
City Wide Expenses*	\$ 32,700,413	\$ 31,011,617	(5.2)%
Other	16,775,457	16,142,019	(3.8)%
Protection of Persons & Property	64,198,949	67,817,043	5.6%
Environmental Protection	10,562,317	10,861,289	2.8%
Transportation	25,158,948	25,415,502	1.0%
Social Enrichment Opportunities	14,841,034	15,127,113	1.9%
Physical Resource Development	3,505,941	3,766,897	7.4%
<b>Total Expenditures:</b>	<b>\$ 167,743,059</b>	<b>\$ 170,141,480</b>	<b>1.4%</b>

- \* This category includes the costs which are attributable to all General Fund departments, such as the reserve for financing, insurance, retirees' health insurance, cash to capital contribution, transfer to debt service and tax certiorari payments.

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# GENERAL FUND

## FORECAST OF FINANCIAL CONDITION

The schedule below shows total revenues and expenditures, the amount of revenues over (under) expenditures and the ending fund balance of the General Fund during the past five years.

<b>Fiscal Year</b>	<b>Total Revenues &amp; Other Sources</b>	<b>Total Expenditures &amp; Other Uses</b>	<b>Revenues Over (Under) Expenditure</b>	<b>Tax Stabilization Account</b>	<b>Fund Balance</b>
2011-12	\$143,962,363	\$142,876,570	\$1,085,793	\$5,097,268	\$27,305,647
2012-13	150,370,315	150,284,016	86,299	4,991,398	32,383,344
2013-14	153,503,679	157,751,384	(4,247,705)	5,185,617	33,321,256
2014-15	151,500,870	156,228,322	(4,727,452)	5,097,259	33,691,063
2015-16	155,024,540	158,263,545	(3,239,005)	4,979,155	35,431,213

**Expenditures:** The foregoing schedule shows the impact of the City's comprehensive plan to re-build its fund balance and restore fiscal stability which began in 2010. The following are key components of the plan: utilize more conservative revenue assumptions as specified by the City's Charter and fiscal performance goals, forego the use of non-recurring revenue to balance the budget and stabilize or reduce expenditures. The impact of extensive lay-offs and other cost reduction measures by the City continue to be reflected in the expenditure column. No contractual increases were given in fiscal years 2011 and 2012. At the end of FY 2011-2012, over \$1 million was added to fund balance in addition to \$5.1 million in sales tax receipts dedicated to tax stabilization. In FY 2012-2013, expenditures increased by 5% driven by 2% contractual increases and double digit increases in pension costs and debt service. Expenditures increased 5% at the end of FY 2013-2014, principally because of the double digit percentage increase in pension rates, a 2% salary settlement, growing debt service costs and the payment of \$1.9 million to eliminate future pension amortization costs incurred in 2005 through 2007. In spite of those increases, the City's tax stabilization account contributed to a growth in fund balance of \$937,912. Expenditures as of June 2015 decreased slightly (1%) to \$156.2 million, but revenues decreased by \$2 million. Again, the tax stabilization fund contributed to an increase in fund balance. In fiscal year 2015-2016, one union had a contract in which it made significant changes in its pay grades for new employees. These changes resulted in significant savings to the City which was then able to offer a contract with 2%, 2.25% and 2.5% raises. During FY 2016-2017 three unions agreed to new contracts with the City. The cost of living adjustments (COLAs) for those unions varied based on the savings each union was able to generate by changing its pay plans for new hires. One union remains without a contract. Expenditure growth for FY 2015-2016 was 1.4%. Expenditure growth for FY 2016-2017 is forecast at 2.4%. Components of the growth include contractual salary increases, an increase in employee benefits and increased debt service. One of the primary reasons for the benefit increase is pension. The State has not provided a reduction in pension costs for FY 2017-2018 as it has in the past; in some cases pension rates, and therefore costs, have actually increased.

**Revenues:** The General Fund's two major sources of revenue, the property tax and related items and sales tax, are included in the FY 2017-2018 budget at \$59.9 million and \$44.5 million, respectively. Property tax rates generally increase to fund losses in assessed value and expenditure growth not funded through an increase in sales tax receipts and other revenue sources. Revenue from the sales tax has been declining.

# GENERAL FUND

The property tax levy reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included. Assessed value increased (\$4.7 million) in FY 2017-2018, but most of this increase resulted from the transfer of \$6 million of assessed value in PILOTs to the assessment roll. For the past ten years, the assessment roll has decreased by a total of \$8.3 million. Until new projects currently approved and/ or under consideration by the City are actually constructed, it is anticipated that there will be no substantial growth in the assessment roll.

This year, the City (and all other local taxing jurisdictions) is again required to comply with, or override by a super majority, a state-imposed cap on its property tax levy. This year the cap is based on 1.26% inflation growth. The property tax levy will increase by \$2.2 million and is within the cap by \$6,932; the levy reflects the amount of revenue that is required to be generated from the City's assessment roll to balance the City's budget after all other revenues have been included.

The City's sales tax is another significant source of income representing approximately 26.2% of current operating revenues in the General Fund based on an unrestricted City sales tax rate of 2.25%. The City also receives another 1/4% sales tax which is dedicated by statute to a Tax Stabilization and Reserve Account. This fund is an important tool for the City to re-build its fund balance and provide property tax rate stability in future years. Only a 1.5% sales tax rate is permanent. The City must seek approval for the additional percent every two years. The City has received approval of a two year extension ending August 31, 2019. Sales tax receipts increased by 3.9% in fiscal year 2013-2014 before decreasing again (1.7% and 2.3%) in the next two fiscal years. The projection for the current year is a decrease of approximately \$0.3 million dollars to \$44.5 million. For the 2017-2018 fiscal year, sales tax is budgeted in accordance with the City Charter at the current year forecasted level of \$44.5 million for unrestricted sales tax. Future sales tax revenue is projected to increase by 1% per year as additional residential and retail opportunities are added in the City. Without a higher growth rate, it will become increasingly difficult to maintain service levels within the property tax cap and avoid continuing the use of greater amounts of fund balance.

The next largest source of operating revenue to the City in the General Fund is raised by Charges for Services in the Parking Department to finance the construction, maintenance and operation of the City's extensive parking system which serves residents and non-residents. In FY 2017-18, the budget in this category totals \$16.6 million, an increase of 4%. The City will continue to periodically evaluate its parking fees in order to ensure that the ongoing and future needs of its parking system will be met. Total Charges for Services (including parking) increased by 5% to \$22.4 million, with fee increases in Recreation and Parks and the Youth Bureau. Charges for services in several departments are raised periodically to reflect the increased cost of providing services and can be expected to continue to be adjusted.

State aid is projected to remain the same at \$5.5 million. There has been no increase in state aid for municipalities in several years in spite of increases in aid to school districts that also operate under a tax levy cap. Several other major categories of revenue, such as mortgage tax and building permits, are projected to fluctuate with changes in economic activity. Mortgage tax receipts are budgeted to increase by 2% over the current year's adopted budget, while building permits and related fees are projected to increase by 7% in FY 2016-2017 and in FY 2017-2018. Interest income is no longer a significant source of funds to the City and is not expected to be in the near future.

The long-term outlook for revenue growth is dependent on economic development which will bring in new property and sales taxes and potentially increased parking fees.

## GENERAL FUND

**Fund Balance:** The total appropriation of fund balance in the fiscal year 2017-2018 General Fund budget has increased from \$11.1 million to \$12.3 million, primarily because of the unreasonable cap on the property tax levy and decreasing sales tax receipts. The appropriation of uncommitted fund balance will increase by \$1 million to \$6.1 million. The appropriation of \$5.2 million from the Tax Stabilization Account increased by \$100,000. Other fund balance appropriations in FY 2017-2018 include \$100,000 from the recreation and open space reserve, and \$900,000 from the tax certiorari reserve. Without these increases, it would not be possible to adopt a budget within the mandated tax levy cap without further reductions. In the last fiscal year, expenditures exceeded revenues by \$3.2 million before the addition of restricted sales tax to fund balance. It is likely that expenditures will also exceed revenues in the current fiscal year resulting in a decrease in fund balance. This trend is predicted to continue until the City's revenue base strengthens.

# GENERAL FUND

The following forecasts are not absolutes, but are provided to stimulate a constructive discussion of the City's overall economic position. The amounts in the Forecast 2017-2018 column on this page, and the amounts in the General Fund FY 2017-2018 Adopted column on page 20, may not always be the same.

	Actual 2015-16	Forecast 2016-17	Forecast 2017-18
<b>Revenues &amp; Other Sources</b>			
Property Tax Levy (net)	\$ 58.3	\$ 58.6	\$ 59.8
Sales Tax - Unrestricted	44.8	45.2	45.2
Other Tax Related Items	3.5	3.6	3.6
Intergovernmental	8.0	7.8	7.8
Charges for Services	21.3	21.9	22.5
Licenses Permits	7.6	7.6	7.6
Fines & Forfeitures	8.3	8.4	8.7
All Other	3.2	3.0	3.3
	<u>155.0</u>	<u>156.1</u>	<u>158.5</u>
<b>Expenditures &amp; Other Uses:</b>			
Salaries & Wages	73.7	75.0	76.8
Employee Benefits	43.2	45.3	47.5
Materials & Supplies	8.5	9.0	9.4
Direct Costs	14.8	15.3	15.6
Equipment/Rolling Stock	0.9	0.5	0.0
Reserve for Financing	0.0	0.5	0.5
Interfund Transfers:			
Library Fund	6.1	6.2	6.3
Debt Service Fund	10.6	10.9	11.4
Capital Projects Fund	0.5	0.2	0.1
	<u>158.3</u>	<u>162.9</u>	<u>167.6</u>
<b>Total Revenues Over (Under) Expenditures</b>	(3.3)	(6.8)	(9.1)
Restricted Sales Tax	5.0	5.0	5.0
Beginning Fund Balance	33.7	35.4	33.6
<b>Ending Fund Balance</b>	<u>\$ 35.4</u>	<u>\$ 33.6</u>	<u>\$ 29.5</u>
<b>Components of Ending Fund Balance:</b>			
Non-spendable(inventory/ prepaid expenditures/receivables)	\$ 2.3	\$ 2.3	\$ 2.3
Assigned to purchases on order	1.3	1.3	1.3
Assigned to tax certiorari	5.3	5.3	5.3
Assigned to subsequent year's expenditure	11.1	12.3	12.1
Assigned to WP Housing Authority	0.2	0.0	0.0
Committed for open space	0.6	0.5	0.5
Restricted for tax stabilization	5.3	5.0	5.0
Unassigned	9.3	6.9	3.0
<b>Total Components of Ending Fund Balance</b>	<u>\$ 35.4</u>	<u>\$ 33.6</u>	<u>\$ 29.5</u>

# GENERAL FUND

## SUMMARY BUDGET COMPARISONS

		2016-17		
	2015-16	Revised	Year to Date	Adopted
	Actual*	Budget	Actual	2017-18
		12/31/2016	12/31/2016	Budget
<b>REVENUES:</b>				
Property Taxes	\$ 58,456,064	\$ 58,900,400	\$ 58,089,235	\$ 59,957,454
Allowance for Uncollected Taxes	15,067	(22,000)	-	(22,000)
Net Tax Contribution	58,471,131	58,878,400	58,089,235	59,935,454
Sales Tax - Unrestricted	44,812,388	45,100,000	23,006,434	44,500,000
Sales Tax - Restricted	4,979,155	-	2,556,271	-
Hotel Occupancy Tax	1,168,081	1,150,000	609,552	1,190,000
Tax Related Items (Other than Levy)	2,105,881	2,260,000	1,447,838	2,244,500
Intergovernmental:				
Federal	147,054	74,900	32,245	74,900
State	5,650,701	5,818,506	1,193,241	5,919,213
County	2,237,823	1,829,400	894,529	1,840,900
Charges for Services	21,303,419	21,275,055	13,100,154	22,398,895
Licenses & Permits	7,644,860	7,116,603	4,241,554	7,645,522
Fines & Forfeitures	8,255,126	8,374,900	4,157,809	8,760,600
Miscellaneous	3,080,965	2,885,031	1,308,924	3,176,496
Interest	124,957	94,700	79,287	155,000
Operating Transfers-				
Capital Projects Fund	22,154	-	-	-
<b>Total Revenues</b>	<b>160,003,695</b>	<b>154,857,495</b>	<b>110,717,073</b>	<b>157,841,480</b>
Fund Balance:				
Restricted for Tax Stabilization	-	5,100,000	-	5,200,000
Committed to Open Space/Recreation	-	243,000	-	100,000
Committed to Tax Certs	-	900,000	-	900,000
Assigned for Pr. Yr. Enc.	-	1,542,564	-	-
Unassigned	-	5,100,000	-	6,100,000
<b>Total Funds Available</b>	<b>\$ 160,003,695</b>	<b>\$ 167,743,059</b>	<b>\$ 110,717,073</b>	<b>\$ 170,141,480</b>
<b>EXPENDITURES:</b>				
Salaries & Wages	\$ 73,727,275	\$ 73,431,764	\$ 36,980,872	\$ 77,102,105
Employee Benefits	43,212,590	44,941,481	22,181,776	47,607,299
Materials & Supplies	8,451,516	10,505,441	4,337,671	9,683,463
Direct Costs	14,829,658	16,030,542	10,906,575	15,963,192
Equipment/Rolling Stock	875,131	588,904	349,333	60,000
Operating Transfers:				
Capital Projects Fund	446,000	143,000	143,000	-
Debt Service Fund	10,622,980	10,941,558	3,041,770	11,351,062
Library Fund	6,060,616	6,202,888	2,675,689	6,351,340
Other Funds	1,615	1,615	810	3,230
Special Revenue Fund	36,164	-	-	-
Reserve for Financing	-	4,955,866	-	2,019,789
<b>Total Expenditures</b>	<b>\$ 158,263,545</b>	<b>\$ 167,743,059</b>	<b>\$ 80,617,496</b>	<b>\$ 170,141,480</b>
<b>ASSESSED VALUATION</b>	<b>\$ 277,055,010</b>	<b>\$ 276,928,690</b>		<b>\$ 281,659,061</b>
<b>PROPERTY TAX RATE</b>	<b>\$200.74</b>	<b>\$200.95</b>		<b>\$205.37</b>

\* Source: Comprehensive Annual Financial Report for the Fiscal Year July 1, 2015-June 30, 2016

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# **GENERAL FUND BUDGET SCHEDULES**

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

REVENUES:	2015-2016 Actual	2016-2017 Revised Budget 12/31/2016	2016-2017 Recognized 12/31/2016	2017-2018 Budget	% Increase (Decrease)
<b>Taxes &amp; Related Items:</b>					
Property Tax Levy	\$ 55,382,101	\$ 55,648,820	\$ 55,649,971	\$ 57,844,321	4%
Prior Year Property Tax Collections	159,731	200,000	14,337	200,000	0%
Payments in Lieu of Taxes	2,914,232	3,051,580	2,424,927	1,913,133	-37%
Allowance for Uncollected Taxes	(15,067)	(22,000)	-	(22,000)	0%
Property Tax Interest-Penalty	317,125	360,000	218,951	384,000	7%
BID Assessments	665,000	665,000	665,000	665,000	0%
Sales & Use Tax - Unrestricted	44,812,387	45,100,000	23,006,434	44,500,000	-1%
Sales & Use Tax - Restricted	4,979,155	-	2,556,271	-	0%
Hotel Occupancy Tax	1,168,081	1,150,000	609,552	1,190,000	3%
Utility Gross Receipts	1,153,891	1,235,000	563,887	1,195,500	-3%
Total Taxes & Related Items	111,536,636	107,388,400	85,709,330	107,869,954	0%
<b>Intergovernmental:</b>					
Federal:					
Emergency Management Assistance	73,270	-	-	-	0%
Senior Citizens T-III B	26,065	18,700	9,350	18,700	0%
Dept. of Justice Vest Partnership	3,452	15,000	-	15,000	0%
Nutrition Title-IIIC	37,369	41,200	20,600	41,200	0%
Other	6,898	-	2,295	-	0%
Total Federal	147,054	74,900	32,245	74,900	0%
State:					
AIM	5,463,256	5,463,256	952,802	5,463,256	0%
Mental Health	45,260	53,000	13,585	45,000	-15%
Youth Program	28,882	29,000	-	29,000	0%
Arterial Highway Maintenance	28,050	28,050	14,025	28,050	0%
NYS Unified Court System	49,656	46,000	46,000	48,000	4%
NYS Criminal Justice Service	3,452	-	394	-	0%
Other	32,145	199,200	166,435	305,907	54%
Total State	5,650,701	5,818,506	1,193,241	5,919,213	0%
County and Local Support:					
Mortgage Tax	2,133,213	1,700,000	816,573	1,741,500	2%
Stop DWI/SEAS Program	7,877	8,400	2,575	8,400	0%
Community Development	63,362	121,000	75,381	91,000	-25%
Other	33,371	-	-	-	100%
Total County	2,237,823	1,829,400	894,529	1,840,900	1%
Total Intergovernmental	8,035,578	7,722,806	2,120,015	7,835,013	1%
<b>Charges for Services:</b>					
General:					
Building Code Enforcement Fees	82,875	70,320	39,097	80,000	14%
Civil Service Exam Fees	122,948	25,750	4,500	25,750	0%
Community Development	31,045	34,888	36,138	37,500	7%
Sewer Fund	112,200	120,000	120,000	145,000	21%
Water Fund	654,840	700,000	700,000	750,000	7%
White Plains URA	10,431	10,250	5,170	6,250	-39%
WP School District	60,000	60,000	60,000	60,000	0%
Other	5,398	5,393	4,056	5,341	-1%
Total General	1,079,737	1,026,601	968,961	1,109,841	8%

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

REVENUES:	2015-2016 Actual	2016-2017 Revised Budget 12/31/2016	2016-2017 Recognized 12/31/2016	2017-2018 Budget	% Increase (Decrease)
<b>Charges for Services (cont'd):</b>					
Departmental:					
City Clerk	119,737	108,500	64,627	118,700	9%
Parking Department	15,800,693	15,997,174	9,564,861	16,590,721	4%
Public Safety	2,086,271	1,871,610	1,109,432	2,123,773	13%
Public Works	180,186	169,470	22,366	205,350	21%
Recreation & Parks	1,324,678	1,363,700	977,079	1,481,710	9%
Youth Services	712,117	738,000	392,828	768,800	4%
Total Departmental	20,223,682	20,248,454	12,131,193	21,289,054	5%
Total Charges for Services	21,303,419	21,275,055	13,100,154	22,398,895	5%
<b>Licenses and Permits:</b>					
Building Department	4,791,222	3,917,850	2,238,107	4,184,725	7%
City Clerk	17,791	17,405	9,952	16,300	-6%
City Franchise Fees	934,313	1,010,593	510,995	1,028,152	2%
Office of Mayor	63,762	35,000	56,000	65,000	86%
Planning	8,500	3,500	18,000	9,000	157%
Public Safety	909,701	1,243,805	968,239	1,219,680	-2%
Public Works	917,171	886,250	440,261	1,120,265	26%
Recreation & Parks	2,400	2,200	-	2,400	9%
Total Licenses and Permits	7,644,860	7,116,603	4,241,554	7,645,522	7%
<b>Fines &amp; Forfeitures:</b>					
Alarm Ordinance	128,500	150,000	34,825	150,000	0%
Fines & Bail Court	1,135,546	1,050,000	547,830	1,100,000	5%
Forfeited Deposits	650	2,200	250	600	-73%
Overtime Parking Notices	166,543	172,700	83,570	169,000	-2%
Parking Fines	6,823,887	7,000,000	3,491,334	7,341,000	5%
Total Fines & Forfeitures	8,255,126	8,374,900	4,157,809	8,760,600	5%
<b>Miscellaneous:</b>					
Sale of Property	288,411	157,400	39,586	156,850	0%
Insurance Recovery	133,632	90,500	99,055	127,250	41%
Contributions-Developer	-	-	35,000	365,000	100%
Contributions- Miscellaneous	46,181	33,100	12,887	28,000	-15%
Tenant Emergency Protection	40,305	54,440	54,175	55,000	1%
Rents - Commissions	1,843,758	1,920,086	778,056	1,927,415	0%
Senior Citizens	62,304	60,500	28,337	61,500	2%
Other	666,374	569,005	261,828	455,481	-20%
Total Miscellaneous	3,080,965	2,885,031	1,308,924	3,176,496	10%
<b>Interest</b>	124,957	94,700	79,287	155,000	64%
<b>Transfer From-</b>					
Capital Projects Fund	22,154	-	-	-	0%
<b>Appropriation of Fund Balance:</b>					
Prior Year Encumbrances	-	1,542,564	-	-	-100%
Apptd. Open Space Reserve	-	243,000	-	100,000	-59%
Apptd. Tax Certiorari Reserve	-	900,000	-	900,000	0%
Apptd. Tax Stabilization Reserve	-	5,100,000	-	5,200,000	2%
Apptd. Fund Balance	-	5,100,000	-	6,100,000	20%
Total Appropriation of Fund Balance	-	12,885,564	-	12,300,000	-5%
<b>Total Revenues</b>	<b>\$ 160,003,695</b>	<b>\$ 167,743,059</b>	<b>\$ 110,717,073</b>	<b>\$ 170,141,480</b>	<b>1%</b>

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

EXPENDITURES:	2015-2016 Actual	2016-2017 Revised Budget 12/31/2016	2016-2017 Recognized 12/31/2016	2017-2018 Budget	% Increase (Decrease)
<b>Salaries and Wages:</b>					
Elected	\$ 372,326	\$ 374,591	\$ 188,013	\$ 374,591	0%
Appointed	3,695,351	3,870,529	1,938,590	3,868,483	0%
Managerial/Confidential	2,518,811	2,641,197	1,193,410	2,659,655	1%
CSEA	21,162,611	20,859,131	10,361,748	21,944,330	5%
Police	20,265,358	20,688,352	10,334,781	21,378,091	3%
Fire	15,108,207	14,679,609	7,130,194	16,408,580	12%
Sanitation	3,822,237	3,905,192	1,980,828	4,011,575	3%
Overtime:					
Managerial/Confidential	30,002	21,124	12,334	23,730	12%
CSEA	981,032	1,010,676	437,859	1,039,168	3%
Police	1,998,648	1,820,000	1,234,875	2,005,000	10%
Fire	1,116,584	865,000	729,688	684,174	-21%
Sanitation	137,232	176,073	52,626	166,985	-5%
Other:					
P/T & Seasonal	2,308,094	2,322,750	1,286,817	2,340,203	1%
207-A & Pensioner Payments	210,782	197,540	99,109	197,540	0%
Total Salaries & Wages	<u>73,727,275</u>	<u>73,431,764</u>	<u>36,980,872</u>	<u>77,102,105</u>	<u>5%</u>
<b>Employee Benefits:</b>					
Social Security	5,356,864	5,520,075	2,643,331	5,770,870	5%
MTA Payroll Tax	250,045	249,591	126,342	259,656	4%
Pension System:					
NYS Employee System	5,703,671	5,025,272	2,468,696	5,188,633	3%
NYS Police & Fire System	8,755,551	9,024,248	4,471,351	9,397,098	4%
Insurances:					
Health Insurances:					
Active Employees	12,451,834	13,488,731	6,364,204	15,052,004	12%
Active Employees Buyout	421,555	502,090	490,457	520,000	4%
Retired Employees	8,311,082	8,952,895	4,566,199	9,240,000	3%
Retired Employees Buyout	225,065	226,300	211,628	218,000	-4%
Dental Insurance	427,733	438,439	211,410	479,455	9%
Optical Insurance	131,914	119,326	58,391	120,517	1%
Group Life Insurance	54,341	58,080	28,345	61,000	5%
Professional Development	113,054	150,294	34,350	162,814	8%
Clothing & Uniforms	487,733	648,796	248,158	577,028	-11%
Supplemental Benefits:					
Employee Assistance Program	14,560	14,560	7,280	14,400	-1%
Police	252,836	260,154	129,416	283,434	9%
Fire	174,308	174,926	81,003	174,926	0%
Sanitation	80,444	87,704	41,215	87,464	0%
Total Employee Benefits	<u>43,212,590</u>	<u>44,941,481</u>	<u>22,181,776</u>	<u>47,607,299</u>	<u>6%</u>
Total Personnel Costs	<u>116,939,865</u>	<u>118,373,245</u>	<u>59,162,648</u>	<u>124,709,404</u>	<u>5%</u>

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

EXPENDITURES:	2015-2016 Actual	2016-2017 Revised Budget 12/31/2016	2016-2017 Recognized 12/31/2016	2017-2018 Budget	% Increase (Decrease)
<b>Materials and Supplies:</b>					
<b>Office Operations:</b>					
Office Supplies	134,585	158,958	65,956	148,920	-6%
Advertising	19,879	19,998	4,880	17,225	-14%
Printing	89,684	123,584	44,664	115,700	-6%
Postage	134,047	159,480	53,096	143,520	-10%
Books-Subscriptions	59,788	65,898	26,039	68,153	3%
Program Supplies	245,047	212,883	167,736	213,152	0%
Office Equipment Maintenance	220,324	253,909	240,458	263,107	4%
Software	8,782	8,495	209	11,250	32%
Total Office Operations	912,136	1,003,205	603,038	981,027	-2%
<b>Land &amp; Road Maintenance:</b>					
Street Resurfacing	5,497	349,000	174,000	175,000	-50%
Asphalt Materials	231,485	563,200	433,718	483,573	-14%
Salt/Sand	582,096	593,360	6,278	593,360	0%
Street & Sidewalk Maint.	-	3,000	-	3,000	0%
Land Maintenance	281,152	285,145	97,752	289,625	2%
Tree Removal/Replacement	54,921	117,172	67,386	70,000	-40%
Other	75,775	132,389	32,929	131,400	-1%
Total Land & Road Maintenance	1,230,926	2,043,266	812,063	1,745,958	-15%
<b>Traffic Lighting Operations:</b>					
Street Lighting	14,350	34,075	31,088	16,000	-53%
Lamps & Poles	30,611	54,839	13,449	47,600	-13%
Signs & Signals	3,045	6,000	885	6,000	0%
Traffic Supplies	79,742	104,431	31,766	99,600	-5%
Total Traffic Lighting Operations	127,748	199,345	77,188	169,200	-15%
<b>Building &amp; Facility Operations:</b>					
Fuel Oil	3,680	3,800	-	5,700	50%
Building Facility Maintenance	271,829	450,324	135,701	351,420	-22%
Maintenance Supplies	245,110	279,488	110,178	270,070	-3%
Radio Communications	12,131	50,107	39,720	21,000	-58%
HVAC - Plumbing - Electrical	179,656	117,750	38,328	132,500	13%
Parking Meter Maintenance/Parts	97,480	75,579	23,903	72,000	-5%
Emergency Repairs	144,392	61,825	40,419	24,500	-60%
Other	79,006	82,000	73,119	82,000	0%
Total Building & Facility Operations	1,033,284	1,120,873	461,368	959,190	-14%
<b>Rolling Stock Operations:</b>					
Fuel	404,294	546,335	208,438	534,784	-2%
Fire & Police Vehicles Supplies	26,468	39,800	14,398	39,800	0%
Tire & Chains	34,955	31,400	22,726	31,800	1%
Repairs & Maintenance	850,426	779,912	373,965	855,451	10%
Other	10,107	13,200	3,532	12,950	-2%
Total Rolling Stock Operations	1,326,250	1,410,647	623,059	1,474,785	5%
<b>Utilities:</b>					
Electricity	2,698,728	3,348,527	1,154,727	2,701,273	-19%
Telephone/Data Lines	188,686	200,210	83,094	189,465	-5%
Gas	206,189	339,541	25,139	304,630	-10%
Water	160,012	134,961	56,560	126,765	-6%
Total Utilities	3,253,615	4,023,239	1,319,520	3,322,133	-17%

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

<b>EXPENDITURES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Materials &amp; Supplies (cont'd)</b>					
Rentals:					
Property - Space	161,023	185,402	108,443	648,200	250%
Software	321,342	417,390	291,003	295,841	-29%
Equipment	85,192	102,074	41,989	87,129	-15%
Total Rentals	567,557	704,866	441,435	1,031,170	46%
Total Materials & Supplies	8,451,516	10,505,441	4,337,671	9,683,463	-8%
<b>Direct Costs:</b>					
Contractual Services:					
Ambulance Service Contract	377,517	491,853	245,100	509,075	4%
Consultants	292,020	591,781	356,204	371,500	-37%
Financial & Auditing	95,818	97,431	97,481	99,360	2%
Public Stenographer	33,670	35,000	9,501	34,800	-1%
Athletic Officials	84,782	89,000	53,767	99,000	11%
Civil Service Exam Admin.	27,676	45,880	19,434	45,180	-2%
Service Contracts	664,802	943,762	741,442	968,651	3%
Bus Transportation	69,021	95,920	60,130	85,395	-11%
Waste Disposal Haulaway	838,941	878,024	354,042	889,011	1%
Labor Counsel	179,616	320,384	195,384	250,000	-22%
Program Services	1,252,104	1,230,821	703,932	945,822	-23%
Network Support - Internet Access	156,006	172,175	137,785	161,575	-6%
Humane Society	44,892	44,892	22,446	44,892	0%
Ticket Collections	485,841	503,500	155,111	470,000	-7%
Arbitration & Hearing Officers	66,126	75,700	28,358	75,700	0%
Meals	50,328	59,000	17,644	56,500	-4%
Towing	64,708	67,500	20,654	57,500	-15%
Armory Contract Charges	264,000	264,000	154,000	266,640	1%
Credit Card Fees	473,829	441,500	228,565	548,000	24%
Miscellaneous	44,771	54,895	11,997	58,900	7%
Insurances:					
Contribution to Self Ins. Fund	6,805,777	5,680,794	5,680,794	6,382,766	12%
Other Insurance Premiums	108,512	107,000	90,557	120,700	13%
Legal Judgments - Settlements	871,828	1,800,000	293,160	1,800,000	0%
Taxes	361,870	435,000	-	420,000	-3%
BID Services	665,000	665,000	665,000	665,000	0%
Rent Abatements (ETPA)	37,260	67,080	17,124	50,000	-25%
NYS Admin. Charges (ETPA)	26,870	27,500	27,510	27,500	0%
Procedural Review Tax Assess.	20,000	286,000	191,000	95,000	-67%
Community Activities	107,024	188,848	142,614	98,700	-48%
Slater Center Support	220,000	220,000	165,000	220,000	0%
Crime Control Planning	29,437	20,000	12,786	20,000	0%
Other	9,612	30,302	8,053	26,025	-14%
Total Direct Costs	14,829,658	16,030,542	10,906,575	15,963,192	0%

**CITY OF WHITE PLAINS - GENERAL FUND**  
**BUDGET BY SOURCES OF REVENUE & OBJECTS OF EXPENDITURE**

<b>EXPENDITURES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Equipment:</b>					
Rolling Stock	369,560	319,000	223,445	-	-100%
Office Equipment	86,014	115,031	55,700	30,000	-74%
Machinery & Tools	44,046	27,858	19,681	-	-100%
Building Facility Enhancements	15,260	9,400	3,471	-	-100%
Protective Services Equipment	48,437	43,289	15,119	-	-100%
Fire Station Furnishings	6,278	4,000	1,679	-	-100%
Mobile Radios	5,889	6,000	2,724	-	-100%
Security Equipment	5,006	6,000	-	-	-100%
Parking Meters	252,413	30,000	-	30,000	0%
Traffic Control Equipment	33,791	-	-	-	0%
Other Equipment	8,437	28,326	27,514	-	-100%
<b>Total Equipment</b>	<b>875,131</b>	<b>588,904</b>	<b>349,333</b>	<b>60,000</b>	<b>-90%</b>
<b>Other Financial Uses:</b>					
Transfer To:					
Library Fund	* 6,060,616	6,202,888	2,675,689	6,351,340	2%
Special Revenue Fund	36,164	-	-	-	0%
Debt Service Fund	10,622,980	10,941,558	3,041,770	11,351,062	4%
Capital Projects Fund	446,000	143,000	143,000	-	0%
Housing Auth. Enhancement Fund	1,615	1,615	810	3,230	100%
<b>Total Other Financial Uses</b>	<b>17,167,375</b>	<b>17,289,061</b>	<b>5,861,269</b>	<b>17,705,632</b>	<b>2%</b>
 Reserve for Financing	 -	 4,955,866	 -	 2,019,789	 -59%
 Total Other than Personnel Costs	 41,323,680	 49,369,814	 21,454,848	 45,432,076	 -8%
 <b>Total Expenditures</b>	 <b>\$ 158,263,545</b>	 <b>\$ 167,743,059</b>	 <b>\$ 80,617,496</b>	 <b>\$ 170,141,480</b>	 <b>1%</b>

\* Classification for Budgetary purposes.

**CITY OF WHITE PLAINS - GENERAL FUND  
REVENUE BUDGET BY DEPARTMENTS**

<b>REVENUES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ 599	\$ 6,642,564	\$ -	\$ 6,100,000	-8%
City Court	1,135,546	1,050,000	547,830	1,100,000	5%
Real Estate Committee	-	-	-	-	0%
Total Council & Boards	1,136,145	7,692,564	547,830	7,200,000	-6%
<b>General Government:</b>					
Office of the Mayor	78,762	35,000	56,000	65,000	86%
City Clerk Office	139,035	126,800	75,816	136,385	8%
Law Department	7,447	7,500	2,753	3,000	-60%
Assessor's Office	1,500	1,700	840	1,750	3%
Finance Department	121,578,976	123,212,057	89,182,906	124,118,817	1%
Budget Department	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing Department	263,069	141,000	34,392	141,000	0%
Planning Department	74,495	124,940	107,787	93,000	-26%
Building Department	4,867,812	4,002,070	2,298,766	4,275,225	7%
Personnel Department	135,112	37,790	16,542	37,830	0%
Total General Government	127,146,208	127,688,857	91,775,802	128,872,007	1%
<b>Public Works:</b>					
Bureau of Administration	1,037,846	945,820	492,253	1,195,265	26%
Bureau of Engineering	79,900	83,700	55,550	111,200	33%
Bureau of Building Maintenance	755,779	821,975	430,303	878,424	7%
Bureau of Garage and Shop	150	50	-	-	-100%
Bureau of Storm Water	-	-	-	-	0%
Bureau of Highways	127,285	278,500	185,247	384,437	38%
Parks Maintenance	166,995	134,500	57,328	144,500	7%
Bureau of Sanitation	70,998	72,200	5,832	72,200	0%
Total Public Works	2,238,953	2,336,745	1,226,513	2,786,026	19%
<b>Parking:</b>					
General Operations	310,359	333,125	141,233	249,075	-25%
Garages	11,218,331	11,444,586	6,686,645	11,683,796	2%
Surface Lots	2,608,454	2,579,500	1,700,412	2,873,100	11%
Streets	2,334,611	2,410,000	1,239,175	2,481,000	3%
Violations	7,038,417	7,139,500	3,556,864	7,476,000	5%
City Center Enforcement	335,464	332,774	170,455	347,491	4%
Traffic Operations	12,694	10,593	6,389	11,152	5%
Total Parking	23,858,330	24,250,078	13,501,173	25,121,614	4%
<b>Public Safety:</b>					
Public Safety Administration	6,154	2,400	1,000	2,400	0%
Fire Department	770,981	858,355	833,375	853,855	-1%
Police Department	2,498,175	2,498,460	1,301,288	2,737,968	10%
Total Public Safety	3,275,310	3,359,215	2,135,663	3,594,223	7%
<b>Community Services:</b>					
Recreation and Parks	1,546,109	1,613,600	1,107,858	1,734,810	8%
Youth Bureau	802,640	802,000	422,234	832,800	4%
Total Community Services	2,348,749	2,415,600	1,530,092	2,567,610	6%
<b>Total Revenues</b>	<b>\$ 160,003,695</b>	<b>\$ 167,743,059</b>	<b>\$ 110,717,073</b>	<b>\$ 170,141,480</b>	<b>1%</b>

**CITY OF WHITE PLAINS - GENERAL FUND  
EXPENDITURE BUDGET BY DEPARTMENTS**

<b>EXPENDITURES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Council &amp; Boards:</b>					
Common Council	\$ 416,508	\$ 5,367,818	\$ 194,860	\$ 2,435,059	-55%
City Court	19,572	25,625	10,099	25,625	0%
Board of Assessment Review	17,028	18,877	122	18,841	0%
Zoning Appeals Board	105,556	105,002	51,960	112,003	7%
Real Estate Committee	-	5,000	-	3,000	-40%
Board of Ethics	-	300	-	300	0%
Housing Authority	12,149	12,120	4,980	11,575	-4%
Total Council & Boards	<u>570,813</u>	<u>5,534,742</u>	<u>262,021</u>	<u>2,606,403</u>	<u>-53%</u>
<b>General Government:</b>					
Office of the Mayor	782,021	892,158	446,314	862,688	-3%
City Clerk Office	689,433	699,577	383,619	721,469	3%
Law Department	2,120,759	3,153,883	1,572,153	2,699,702	-14%
Assessor's Office	665,015	645,708	300,392	591,743	-8%
Finance Department	26,786,869	27,523,685	15,433,266	28,748,943	4%
Budget Department	813,384	529,121	307,788	390,399	-26%
Information Technology	1,407,873	1,542,474	901,083	1,420,849	-8%
Purchasing Department	613,710	602,438	294,420	621,570	3%
Planning Department	945,798	1,013,795	493,251	1,087,953	7%
Building Department	2,865,305	2,851,876	1,435,061	2,977,325	4%
Personnel Department	847,625	842,754	391,489	871,206	3%
Total General Government	<u>38,537,792</u>	<u>40,297,469</u>	<u>21,958,836</u>	<u>40,993,847</u>	<u>2%</u>
<b>Public Works:</b>					
Bureau of Administration	1,384,109	1,475,805	724,753	1,519,253	3%
Bureau of Engineering	2,512,235	2,553,270	1,278,985	2,733,565	7%
Bureau of Building Maintenance	3,483,880	3,821,298	1,809,172	3,732,283	-2%
Bureau of Garage and Shop	2,191,781	2,212,227	1,069,547	2,367,128	7%
Bureau of Storm Water	136,783	157,280	71,401	148,919	-5%
Bureau of Highways	8,945,262	10,151,900	4,543,664	9,916,828	-2%
Parks Maintenance	2,041,925	2,011,559	864,140	2,093,553	4%
Bureau of Sanitation	7,439,339	7,553,161	3,703,865	7,735,045	2%
Total Public Works	<u>28,135,314</u>	<u>29,936,500</u>	<u>14,065,527</u>	<u>30,246,574</u>	<u>1%</u>
<b>Parking:</b>					
General Operations	8,863,783	8,454,208	2,892,471	8,715,975	3%
Garages	2,365,188	2,779,042	1,381,729	2,682,727	-3%
Surface Lots	156,652	226,590	97,452	234,930	4%
Violations	1,095,876	1,120,101	482,121	1,094,847	-2%
Enforcement	2,594,845	2,558,235	1,285,102	2,748,169	7%
Enforcement - City Center	333,875	338,295	167,772	362,504	7%
Traffic Operations	1,404,221	1,262,821	602,466	1,284,528	2%
Total Parking	<u>16,814,440</u>	<u>16,739,292</u>	<u>6,909,113</u>	<u>17,123,680</u>	<u>2%</u>
<b>Public Safety:</b>					
Public Safety Administration	1,417,341	1,701,772	953,661	1,744,326	3%
Fire Department	25,254,498	24,737,052	12,204,637	27,008,225	9%
Police Department	35,006,977	36,027,881	18,031,025	37,439,486	4%
Total Public Safety	<u>61,678,816</u>	<u>62,466,705</u>	<u>31,189,323</u>	<u>66,192,037</u>	<u>6%</u>
<b>Community Services:</b>					
Public Library-G.F. Contribution	6,060,616	6,202,888	2,675,689	6,351,340	2%
Recreation and Parks	3,656,619	3,801,214	2,145,216	3,821,620	1%
Youth Bureau	2,809,135	2,764,249	1,411,771	2,805,979	2%
Total Community Services	<u>12,526,370</u>	<u>12,768,351</u>	<u>6,232,676</u>	<u>12,978,939</u>	<u>2%</u>
<b>Total Expenditures</b>	<u>\$ 158,263,545</u>	<u>\$ 167,743,059</u>	<u>\$ 80,617,496</u>	<u>\$ 170,141,480</u>	<u>1%</u>

**CITY OF WHITE PLAINS - GENERAL FUND  
BUDGET BY ACTIVITIES**

<b>REVENUES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ 599	\$ 6,642,564	\$ -	\$ 6,100,000	-8%
City Court Proceedings	1,135,546	1,050,000	547,830	1,100,000	5%
Municipal Management	78,762	35,000	56,000	65,000	86%
City Clerk Services	139,035	126,800	75,816	136,385	8%
Counsel to City	7,447	7,500	2,753	3,000	-60%
Establish/Maintain Assessment Roll	1,500	1,700	840	1,750	3%
Financial Policy and Administration	198	443	56	391	-12%
Bookkeeping & Financial Reporting	10,135	10,388	11,195	11,500	11%
Disbursements & Payroll	4,031	4,020	4,004	4,020	0%
Revenue Collections	118,602	92,000	74,748	150,000	63%
City-wide Financial Activities	121,446,010	123,105,206	89,092,903	123,952,906	1%
Resource Planning & Management	-	-	-	-	0%
Information Technology	-	-	-	-	0%
Purchasing, Stockroom & Warehouse	263,069	141,000	34,392	141,000	0%
Personnel Administration, Services & Labor Relations	44	40	42	40	0%
Civil Service Administration	135,068	37,750	16,500	37,790	0%
DPW Program Mgmt. & Admin.	1,037,846	945,820	492,253	1,195,265	26%
DPW City-owned Bldg. Maintenance	755,779	821,975	430,303	878,424	7%
DPW Rolling Stock Maintenance	150	50	-	-	-100%
Tax Property Management	-	-	-	-	0%
Total Policy Formulation & Admin.	125,133,821	133,022,256	90,839,635	133,777,471	1%
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	19,346	7,000	7,585	7,000	0%
Public Safety Administration	6,154	2,400	1,000	2,400	0%
Fire Admin., Prevention & Suppression	770,981	858,355	833,375	853,855	-1%
License Division	351,940	555,750	185,130	541,625	-3%
Support Services	29,613	38,000	17,678	38,000	0%
Community Policing	250,000	250,000	125,000	275,000	10%
Patrol Operations	1,851,533	1,630,710	970,296	1,864,343	14%
Police - all other	9,704	20,000	394	15,000	-25%
Traffic Enforcement Operations	5,385	4,000	2,790	4,000	0%
Total Protection of Persons & Property	3,294,656	3,366,215	2,143,248	3,601,223	7%
<b>Environmental Protection:</b>					
Waste Collection, Disposal & Recycling	70,998	72,200	5,832	72,200	0%
Housing Code Enforcement	2,200	3,400	15,698	3,200	-6%
Equip/Environmental Code Enforcement	995,596	869,670	393,490	816,600	-6%
Eng. Review/Construction Code Enf.	3,870,016	3,129,000	1,889,578	3,455,425	10%
Total Environmental Protection	4,938,810	4,074,270	2,304,598	4,347,425	7%
<b>Transportation:</b>					
Forestry Services	1,429	2,000	287	1,500	-25%
Snow Removal	78,109	77,400	-	79,600	3%
Street Repairs	28,050	191,750	177,228	295,987	54%
Leaf Removal	351	350	147	350	0%
Parking	23,845,636	24,239,485	13,494,784	25,110,462	4%
Traffic Engineering & Administration	5,593	5,593	6,152	6,152	10%
Operation/Maint. of Traffic Control Devices	7,101	5,000	237	5,000	0%
Total Transportation	23,966,269	24,521,578	13,678,835	25,499,051	4%

**CITY OF WHITE PLAINS - GENERAL FUND**

**BUDGET BY ACTIVITIES**

<b>REVENUES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Social Enrichment Opportunities:</b>					
Admin. Services Recreation & Parks	53,986	52,800	29,779	64,300	22%
Camps	406,593	442,000	447,288	492,760	11%
Pools	3,450	3,000	3,440	4,200	40%
Youth Sports & Activities	204,903	201,000	144,241	223,000	11%
Adult Sports & Activities	233,305	306,050	106,141	300,600	-2%
Special Recreation	62,369	70,000	30,054	65,000	-7%
Cultural & Special Events	18,047	23,700	16,910	23,900	1%
Ebersole Rink	371,508	388,650	269,631	433,650	12%
Saxon Woods Park	61,511	-	-	-	0%
Parks Maintenance	166,995	134,500	57,328	144,500	7%
Senior & Citizens Services	130,437	126,400	60,374	127,400	1%
Youth Program Mgmt/Administration	4,622	-	25	-	0%
After School Centers & Saturday Academy	619,662	653,000	292,757	678,500	4%
Youth Employment	13,500	-	-	-	0%
Neighborhood Services	5,842	-	-	-	0%
Alternatives Program	28,882	29,000	-	29,000	0%
Bits 'N Pieces Summer Day Camp	117,065	120,000	123,135	125,300	4%
Education & Training Center	13,067	40,000	6,317	-	-100%
City Support to Federal Programs	15,307	20,000	24,744	25,000	25%
Total Social Enrichment Opportunities	<u>2,531,051</u>	<u>2,610,100</u>	<u>1,612,164</u>	<u>2,737,110</u>	<u>5%</u>
<b>Physical Resource Development:</b>					
Planning Services	50,454	57,940	78,924	64,000	10%
City Support to URA	8,734	7,000	4,119	4,000	-43%
Engineering Services	79,900	83,700	55,550	111,200	33%
Total Physical Development	<u>139,088</u>	<u>148,640</u>	<u>138,593</u>	<u>179,200</u>	<u>21%</u>
<b>Total Revenues</b>	<u>\$ 160,003,695</u>	<u>\$ 167,743,059</u>	<u>\$ 110,717,073</u>	<u>\$ 170,141,480</u>	<u>1%</u>

**CITY OF WHITE PLAINS - GENERAL FUND  
BUDGET BY ACTIVITIES**

<b>EXPENDITURES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Policy Formulation &amp; Administration:</b>					
CC Policy Formulation	\$ 416,508	\$ 5,367,818	\$ 194,860	\$ 2,435,059	-55%
City Court Proceedings	19,572	25,625	10,099	25,625	0%
Assessment Review	17,028	18,877	122	18,841	0%
Review of Zoning Appeals	105,556	105,002	51,960	112,003	7%
Tax Property Management	-	5,000	-	3,000	-40%
Board of Ethics	-	300	-	300	0%
WP Housing Authority	12,149	12,120	4,980	11,575	-4%
Municipal Management	782,021	892,158	446,314	862,688	-3%
City Clerk Services	620,213	627,489	313,189	647,485	3%
Elections	69,220	72,088	70,430	73,984	3%
Counsel to City	1,259,855	1,647,503	677,172	1,662,731	1%
Litigation	413,366	613,360	344,650	404,302	-34%
Labor Relations	427,538	607,020	359,331	537,669	-11%
Tax Assessment Review	20,000	286,000	191,000	95,000	-67%
Establish/Maintain Assessment Roll	665,015	645,708	300,392	591,743	-8%
Financial Policy and Administration	433,927	435,162	194,565	435,506	0%
Bookkeeping & Financial Reporting	309,714	334,435	151,137	348,889	4%
Disbursements & Payroll	398,810	499,700	224,916	496,737	-1%
Revenue Collections	648,002	648,396	309,572	692,839	7%
City-wide Financial Activities	24,996,416	25,605,992	14,553,076	26,774,972	5%
Resource Planning & Management	813,384	529,121	307,788	390,399	-26%
Information Technology	1,407,873	1,542,474	901,083	1,420,849	-8%
Purchasing, Stockroom & Warehouse	613,710	602,438	294,420	621,570	3%
Personnel Administration, Services & Labor Relations	288,324	299,347	142,481	302,558	1%
Civil Service Administration	559,301	543,407	249,008	568,648	5%
DPW Program Mgmt. & Admin.	1,384,109	1,475,805	724,753	1,519,253	3%
DPW City-Owned Bldg. Maintenance	3,483,880	3,821,298	1,809,172	3,732,283	-2%
DPW Rolling Stock Maintenance	2,191,781	2,212,227	1,069,547	2,367,128	7%
Total Policy Formulation & Admin.	42,357,272	49,475,870	23,896,017	47,153,636	-5%
<b>Protection of Persons &amp; Property:</b>					
Street Lighting	1,434,774	1,732,244	635,383	1,625,006	-6%
Public Safety Administration	1,039,824	1,209,919	708,561	1,235,251	2%
Fire Administration	573,878	568,875	270,316	420,605	-26%
Fire Prevention	1,026,777	909,859	415,879	1,093,962	20%
Fire Training	263,898	277,819	142,983	384,964	39%
Fire Special Operations	250,006	249,969	112,400	259,962	4%
Emergency Medical Services	377,517	491,853	245,100	509,075	4%
Fire Suppression	23,139,939	22,730,530	11,263,059	24,848,732	9%
Police Personnel/Administration	2,541,152	2,871,508	1,290,532	3,006,524	5%
Police Comm/Equip. Maint.	168,085	215,182	121,976	192,641	-10%
License Division	145,454	150,375	74,910	156,941	4%
Support Services	1,623,808	1,466,728	734,865	1,520,478	4%
Training/Special Programs	41,787	35,619	6,764	29,308	-18%
Community Policing	2,231,209	2,065,289	1,068,839	2,269,977	10%
Criminal Investigations	4,283,170	4,223,937	2,123,688	4,357,214	3%
Narcotics Unit	950,255	958,262	495,922	1,011,378	6%
Patrol Operations	20,106,851	20,975,780	10,656,710	21,880,915	4%
Traffic Enforcement	2,851,898	3,012,363	1,409,770	2,961,024	-2%
ESU/Special Response Team	63,308	52,838	47,049	53,086	0%
Total Protection of Persons & Property	63,113,590	64,198,949	31,824,706	67,817,043	6%

**CITY OF WHITE PLAINS - GENERAL FUND  
BUGET BY ACTIVITIES**

<b>EXPENDITURES:</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Revised Budget 12/31/2016</b>	<b>2016-2017 Recognized 12/31/2016</b>	<b>2017-2018 Budget</b>	<b>% Increase (Decrease)</b>
<b>Environmental Protection:</b>					
Storm Water System Maintenance	136,783	157,280	71,401	148,919	-5%
Waste Collection, Disposal & Recycling	7,439,339	7,553,161	3,703,865	7,735,045	2%
Housing Code Enforcement	792,217	793,908	402,028	824,663	4%
Equip/Environmental Code Enforcement	1,080,468	1,070,277	532,008	1,111,804	4%
Eng. Review/Construction Code Enf.	992,620	987,691	501,025	1,040,858	5%
Total Environmental Protection	10,441,427	10,562,317	5,210,327	10,861,289	3%
<b>Transportation:</b>					
Forestry Services	581,817	660,675	337,349	655,420	-1%
Snow Removal	1,071,865	1,076,726	37,584	1,084,388	1%
Street Cleaning	424,021	407,103	189,936	555,223	36%
Street Repairs	5,143,619	5,923,953	3,113,996	5,700,916	-4%
Leaf Removal	289,166	351,199	229,416	295,875	-16%
Parking	15,410,219	15,476,471	6,306,647	15,839,152	2%
Traffic Engineering & Administration	385,695	380,320	185,654	394,550	4%
Operations/Maint. of Traffic Control Devices	1,018,526	882,501	416,812	889,978	1%
Total Transportation	24,324,928	25,158,948	10,817,394	25,415,502	1%
<b>Social Enrichment Opportunities:</b>					
Admin. Services Recreation & Parks	899,772	984,270	451,145	948,843	-4%
Camps	449,597	473,526	398,773	518,773	10%
Pools	118,625	117,804	102,533	122,342	4%
Youth Sports & Activities	579,081	620,086	356,517	635,040	2%
Adult Sports & Activities	353,157	325,934	210,832	347,298	7%
Special Recreation	102,044	94,063	47,469	112,629	20%
Cultural & Special Events	190,715	196,778	156,378	155,573	-21%
Renaissance Plaza	38,718	63,389	22,658	48,292	-24%
Ebersole Rink	339,284	337,602	140,258	341,048	1%
Saxon Woods Park	25,787	-	-	-	0%
Parks Maintenance	2,041,925	2,011,559	864,140	2,093,553	4%
Senior & Citizens Services	559,839	587,762	258,653	591,782	1%
Youth Program Mgmt/Administration	583,435	601,179	287,447	595,856	-1%
After School Centers & Saturday Academy	882,060	868,317	334,341	883,916	2%
Youth Employment	528,502	504,560	393,531	521,687	3%
Neighborhood Services	345,697	339,462	153,141	347,995	3%
Alternatives Program	331,061	342,672	165,855	361,276	5%
Bits 'N Pieces Summer Day Camp	84,575	90,726	66,858	95,249	5%
Education & Training Center	53,804	74,788	34,101	50,695	-32%
General Fund Contribution to Library	6,060,616	6,202,888	2,675,689	6,351,340	2%
City Support to Federal Programs	3,643	3,669	1,828	3,926	7%
Total Social Enrichment Opportunities	14,571,937	14,841,034	7,122,147	15,127,113	2%
<b>Physical Resource Development:</b>					
Planning Services	936,084	946,558	464,874	1,026,791	8%
City Support to URA	6,072	6,113	3,046	6,541	7%
Engineering Services	2,512,235	2,553,270	1,278,985	2,733,565	7%
Total Physical Development	3,454,391	3,505,941	1,746,905	3,766,897	7%
<b>Total Expenditures</b>	<b>\$ 158,263,545</b>	<b>\$ 167,743,059</b>	<b>\$ 80,617,496</b>	<b>\$ 170,141,480</b>	<b>1%</b>

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# **BUDGET SUMMARY**

## **OTHER OPERATING FUNDS**

**LIBRARY**

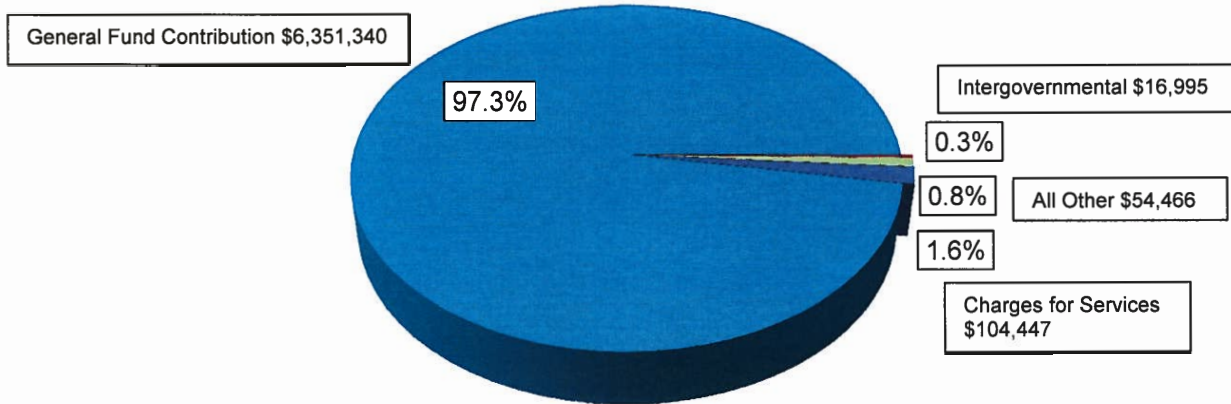
**SELF INSURANCE**

**SEWER RENT**

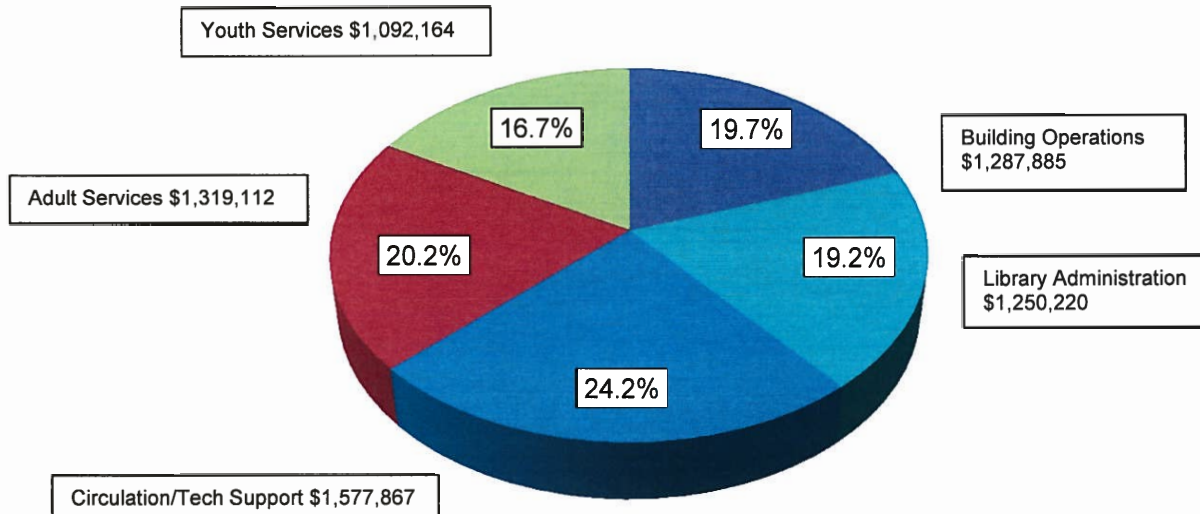
**WATER**

# LIBRARY FUND

**REVENUES: \$6,527,248**



**EXPENDITURES: \$6,527,248**



# LIBRARY FUND

The Library Fund was established by the Common Council effective July 1, 1979 as a special revenue fund to account for the operations of the White Plains Public Library. The Library's services are provided to residents and non-residents alike at no cost to the user. A significant number of the Library's users are non-residents who indirectly support the Library through the City's sales tax. The City provides, in its adopted budget, a little more than 97.3% of the resources needed to operate the Library, approximately the same as in the current fiscal year.

The adopted Library Fund budget for FY 2017-2018 totals slightly more than \$6.5 million and includes total salaries and benefits of \$4.3 million, which represents 65.7% of the total budget, a decrease of 1.5% from the FY 2015-2016 adopted budget. Within this allocation, the Library plans to maintain current operating hours and programs. The total for salaries and benefits is exclusive of monies needed for merit increases which have not been determined at this time. Funds for these purposes have been included in the City's reserve for financing and will be moved to the Library Fund once they have been determined (after budget adoption).

Materials and supplies are budgeted at \$968,300, a decrease of 3.8% from the current year. Included in this amount are utility costs and the costs of books, periodicals and other materials distributed by the Library to its patrons. Direct costs in the Library Fund are budgeted at \$431,590, an increase of 9.5%. Included in this total is the Library's required FY 2017-2018 contribution to the Self Insurance Fund (\$47,160), service contracts (\$147,890), security guards (\$113,468) and on-line subscription services (\$52,144). The contribution to the Debt Service Fund of \$584,528 reflects a 10.2% increase. Approximately 9.0% of the Library's FY 2017-2018 budget is dedicated to debt service.

The components of the Library Fund revenue budget include intergovernmental, charges for services, miscellaneous revenues, the contribution from the General Fund, and an appropriation of the Library's fund balance. The FY 2017-2018 budget includes an appropriation of almost \$6.4 million from the General Fund. This appropriation will be increased to include merit increases once they are approved. All other revenues total \$175,908 and include a \$30,966 appropriation of fund balance.

Projected fund balance for fiscal year 2016-2017 is anticipated to increase by more than ten percent because of a decrease in salaries and benefits resulting from several full-time positions that have been difficult to fill.

The following chart illustrates the trends of Library Fund revenue for the most recent five year period.

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Adopted FY 2018
<b>Intergovernmental</b>	\$ 24,508	\$ 25,291	\$ 26,005	\$ 24,992	\$ 16,995
<b>Charges for Services</b>	82,996	81,893	76,625	74,055	104,447
<b>General Fund Contribution</b>	5,999,944	6,014,812	6,060,616	6,000,000	6,351,340
<b>All Other</b>	23,402	28,685	36,587	22,773	54,466
<b>Total</b>	<b>\$6,130,850</b>	<b>\$6,150,681</b>	<b>\$6,199,833</b>	<b>\$6,121,820</b>	<b>\$6,527,248</b>

# LIBRARY FUND

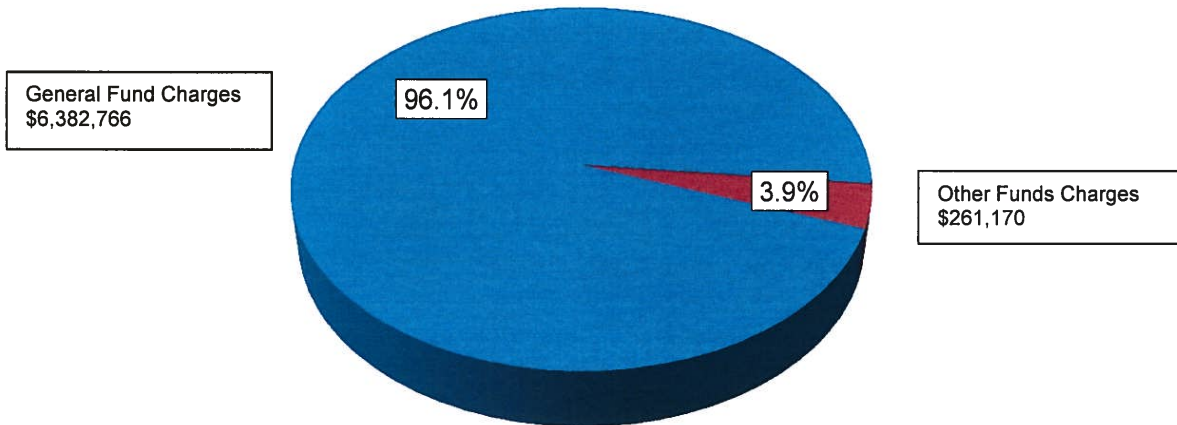
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY 15-16 Actual <sup>(1)</sup>	FY 2016-2017		FY 17-18 Adopted Budget
		Revised Budget 12/31/16	Projected Actuals 06/30/17	
<b>Revenues &amp; Other Sources:</b>				
Intergovernmental Revenues	\$ 26,005	\$ 16,995	\$ 24,992	\$ 16,995
Charges for Services	76,625	84,447	74,055	104,447
Miscellaneous Revenues	26,632	22,500	22,773	23,500
Transfer In -				
Unused Funds from Capital Projects	9,955	-	-	-
General Fund Contribution	6,060,616	6,202,888	6,000,000	6,351,340
Appropriation of Fund Balance	-	14,386	-	30,966
<b>Total Revenues &amp; Other Sources</b>	<b>6,199,833</b>	<b>\$6,341,216</b>	<b>6,121,820</b>	<b>\$ 6,527,248</b>
<b>Expenditures &amp; Other Uses:</b>				
Salaries and Wages	2,893,563	\$ 2,726,543	2,780,000	\$ 2,781,801
Employee Benefits	1,513,011	1,420,596	1,458,925	1,507,519
Materials & Supplies	865,819	1,006,965	925,000	968,300
Direct Costs	387,164	394,289	393,000	431,590
Equipment	5,891	13,844	13,750	17,520
Transfer to Debt Service Fund	-	530,456	-	584,528
Reserve for Financing	-	248,523	-	235,990
<b>Total Expenditures &amp; Other Uses</b>	<b>5,665,448</b>	<b>\$6,341,216</b>	<b>5,570,675</b>	<b>\$ 6,527,248</b>
<b>Excess of Revenues &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>534,385</b>		<b>551,145</b>	
<b>Other Financing Sources (Uses):</b>				
Transfer to Debt Service Fund	(530,616)		(530,456)	
<b>Net Change in Fund Balance</b>	<b>3,769</b>		<b>20,689</b>	
<b>Fund Balance at Beginning of Year</b>	<b>62,296</b>		<b>66,065</b>	
<b>Fund Balance at End of Year</b>	<b>\$ 66,065</b>		<b>\$ 86,754</b>	

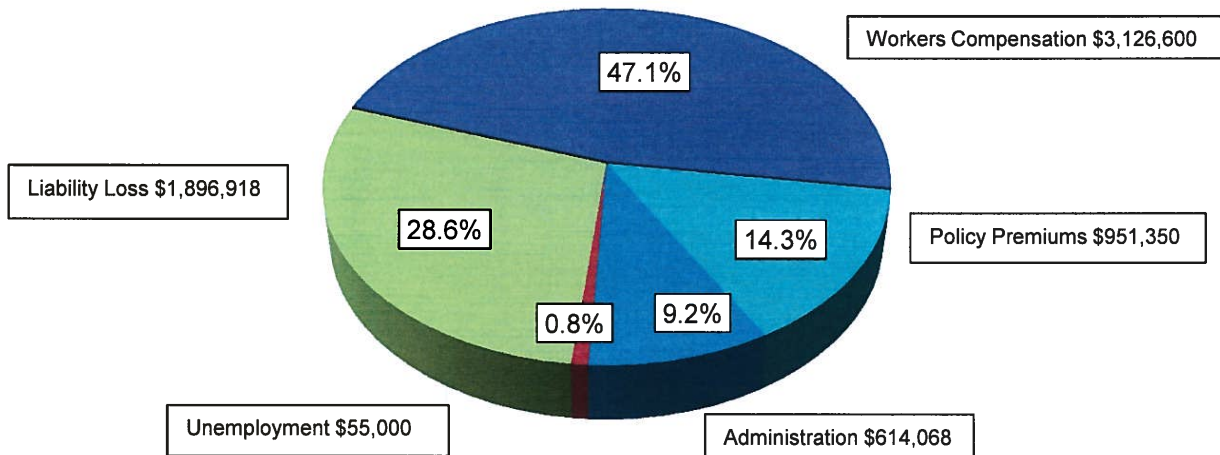
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2015 - June 30, 2016, modified for budgetary presentation

# SELF INSURANCE FUND

**REVENUES: \$6,643,936**



**EXPENDITURES: \$6,643,936**



# SELF INSURANCE FUND

The Self Insurance Fund (SIF) was established by the Common Council effective July 1, 1985 as an internal service fund to account for the resources employed in administering the City's insurance program which is primarily self-insured.

The self-insurance program is managed by the Commissioner of Finance. The City also contracts with a third-party administrator to process liability and workers' compensation claims and assist the City in establishing reserves. In addition, the City hires an actuary to review the adequacy of its reserves. The City's Law Department is also actively involved in resolving general liability claims. Risk management is a key component of the City's self-insurance program. Each year, a number of training sessions and inspections are held to minimize risk and other circumstances that lead to accidents.

White Plains is self-insured for liability, workers' compensation and unemployment benefits. When it is prudent and cost-effective, the City purchases policies in the marketplace for such coverage as public officials' liability, property insurance and a stop-loss policy for workers' compensation. The City also purchases an excess liability policy for any liability claim settlements in excess of \$1 million to a maximum of \$10 million. The bulk of the City's exposure, however, is self-insured.

The Self Insurance Fund ended fiscal year 2015-2016 with a deficit of \$5,134,101, down \$663,166 from the June 30, 2015 deficit of \$5,797,267. Projections for June 30, 2017 indicate that the deficit will continue to decrease. A substantial amount of the deficit relates to loss reserves which are developed by actuaries. Loss reserve amounts are estimates of expected values over a range of possible outcome in relation to claims. The loss reserves are conservative and are not always the cost of the final resolution of the claim.

Based upon the actuarial determinations of risk provided by the City's insurance consultant and the other costs of running the program, a total budget of \$6.6 million has been adopted for FY 2017-2018. Of this amount, \$6.0 million is provided for insurance premiums, claims and reserves with the remaining \$0.6 million available to administer the program. Insurance costs will increase 28.9% while administrative costs will decrease 8.3%. Included in the budget is an increase of 14.1% in user fees to fund FY 2017-2018 operations.

User charges will provide all of the revenue in the fiscal year 2017-2018 budget. Of the user charges that will be assessed, approximately 96.1% will be provided from the General Fund.

The following chart illustrates the trend of revenues in the Self Insurance Fund for the most recent five year period:

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Adopted FY 2018
<b>User Fees</b>	\$5,667,929	\$5,434,631	\$7,289,239	\$6,000,000	\$6,643,936
<b>Miscellaneous</b>	257,065	172,054	136,454	620,000	-
<b>Interest Income</b>	39,748	40,280	39,952	45,000	-
<b>Total</b>	\$5,964,742	\$5,646,965	\$7,465,645	\$6,665,000	\$6,643,936

# SELF INSURANCE FUND

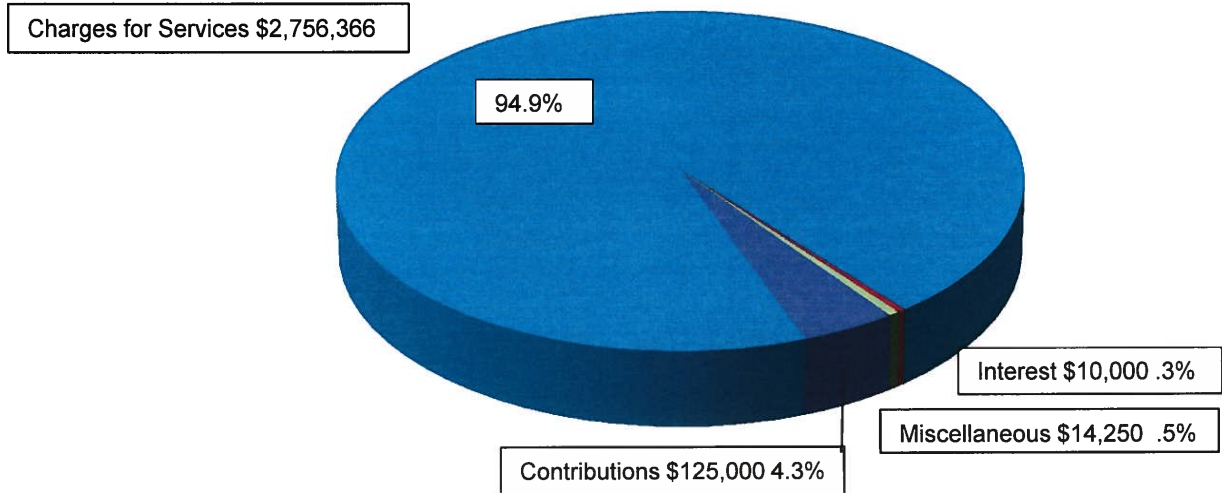
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

		FY 2016-2017		
	FY 15-16	Revised	Projected	FY 17-18
	Actual <sup>(1)</sup>	Budget	Actuals	Adopted
		12/31/16	06/30/17	Budget
<b>Operating Revenues:</b>				
Charges for Services	\$ 7,289,239	\$ 5,822,193	\$ 6,000,000	\$ 6,643,936
Miscellaneous	136,454	-	620,000	-
Total Operating Revenues	<u>7,425,693</u>	<u>\$ 5,822,193</u>	<u>6,620,000</u>	<u>\$ 6,643,936</u>
<b>Operating Expenses:</b>				
Personnel Services	71,750	133,889	50,497	60,000
Employee Benefits	47,223	57,771	39,797	22,201
Other Post Employment				
Benefit Obligations	51,000	89,600	89,600	129,800
Materials & Supplies	904	1,300	35	100
Direct Costs	6,631,602	5,539,615	5,539,615	6,431,172
Reserve for Financing	-	18	-	663
Total Operating Expenses	<u>6,802,479</u>	<u>\$ 5,822,193</u>	<u>5,719,544</u>	<u>\$ 6,643,936</u>
<b>Non-Operating Revenues:</b>				
Interest Income	<u>39,952</u>		<u>45,000</u>	
Change in Net Position	<u>663,166</u>		<u>945,456</u>	
Net Position-Beginning of Year	<u>(5,797,267)</u>		<u>(5,134,101)</u>	
Net Position-End of Year	<u>\$ (5,134,101)</u>		<u>\$ (4,188,645)</u>	

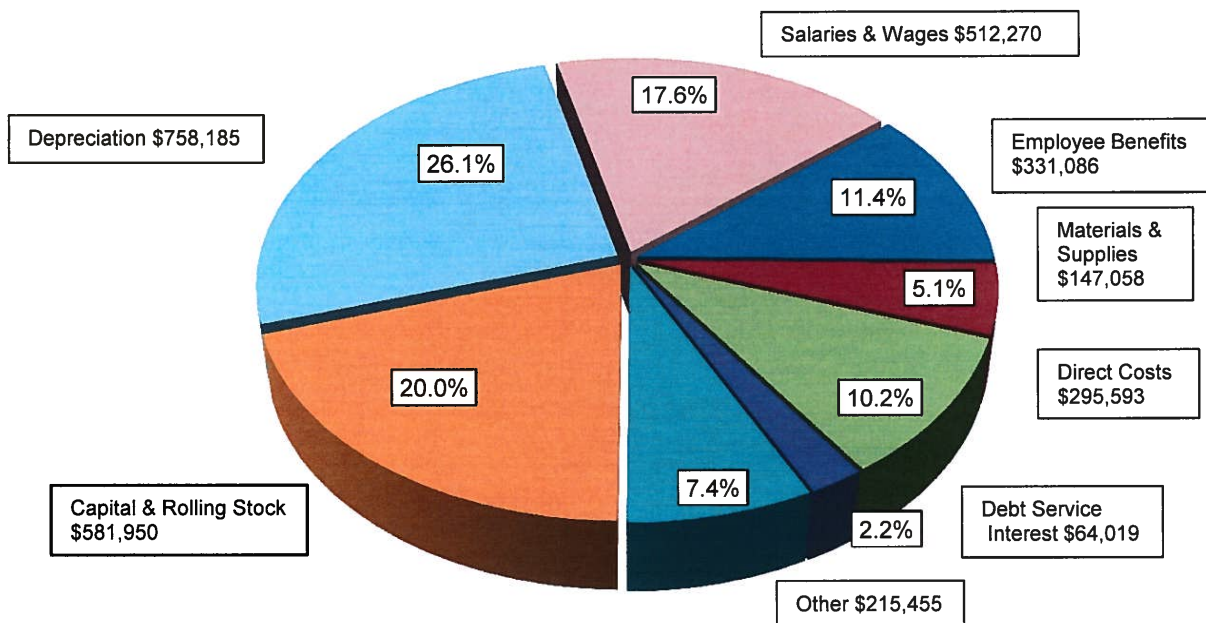
<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2015 - June 30, 2016

# SEWER RENT FUND

## REVENUES: \$2,905,616



## EXPENSES: \$2,905,616



# SEWER RENT FUND

The Sewer Rent Fund was established by the Common Council as an enterprise fund effective July 1, 2010 to account for the receipt, deposit and disbursement of funds exclusively for the operation, maintenance and repair of the City's sanitary sewer system. This also includes the payment of principal and interest on sewer related debt and capital improvements to the sewer system. This Fund is a bureau of the Department of Public Works and is operated in a manner which is similar to a private enterprise where the costs of providing goods and services are recovered primarily through user charges. The major funding source is sewer rents that are based on a percentage of water consumption. The costs of the system are distributed over all sewer system users, both taxable and tax-exempt, as authorized by New York State General Municipal Law.

Revenue in the adopted FY 2017-2018 Sewer Rent Fund totals \$2,905,616 of which 94.9% is from sewer rents. These rents are billed and collected as a percentage of water usage on all properties that are connected to the City's water distribution system. The sewer charge for FY 2017-2018 will remain at the current 19% of the billing for water consumption. The City's water rates, which were last increased in December of 2016, are included in the calculation of sewer rents.

Adopted expenses for the Sewer Rent Fund total \$2,905,616, a decrease of 8.9% over the current revised budget. The decrease is chiefly attributable to a change in the rolling stock budget from \$400,000 to \$50,000. Personnel costs account for \$1,043,356 of the \$2.9 million or 35.9%. Materials and supplies total \$147,058 and direct costs total \$295,593. Included within direct costs is a payment to the General Fund for services such as engineering, financial accounting and billing (\$145,000). Interest payments on debt (\$64,019) account for 2.2% of the budget. An allowance for depreciation is budgeted at \$758,185 and a Reserve for Financing is budgeted at \$15,455 to fund employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2017-18 recommends the expenditure of \$525,000 for the reconstruction of sanitary sewers and the expenditure of \$50,000 for rolling stock. These amounts are both included in the adopted fiscal year 2017-2018 Sewer Rent Fund budget.

The Sewer Rent Fund's FY 2015-2016 net gain of \$1,118,588 includes revenue of \$362,785 which will be offset in a subsequent period by the capital improvement costs for the Brookfield Commons sanitary sewer system. The Fund's net position at June 30, 2016 increased to \$10.6 million.

The following chart illustrates the trend of revenues in the Sewer Rent Fund for the most recent five year period:

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Adopted FY 2018
<b>Charges for Services</b>	\$2,430,920	\$2,570,617	\$2,881,136	\$2,900,000	\$2,756,366
<b>Miscellaneous</b>	25,651	21,251	22,324	10,250	139,250
<b>All Other</b>	2,397	4,590	8,916	8,700	10,000
<b>Total</b>	\$2,458,968	\$2,596,458	\$2,912,376	\$2,918,950	\$2,905,616

# SEWER RENT FUND

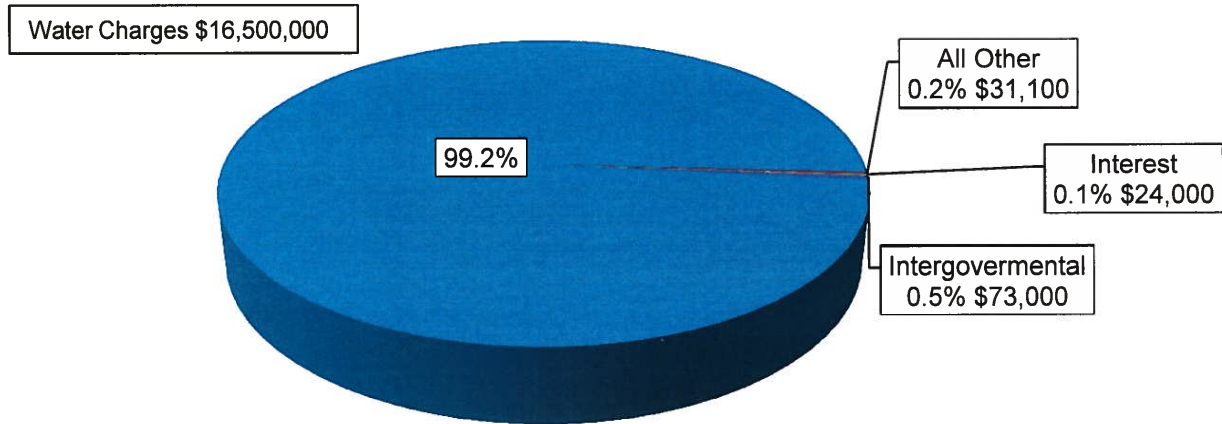
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

		FY 2016-2017		
	FY 15-16	Revised	Projected	FY 17-18
	Actual	Budget	Actual	Adopted
	(1)	12/31/16	06/30/17	Budget
<b>Operating Revenues:</b>				
Intergovernmental	\$ 362,735	\$ -	\$ -	\$ -
Charges for Services	2,881,136	2,628,624	2,900,000	2,756,366
Contributions	-	-	-	125,000
Miscellaneous	22,324	10,600	10,250	14,250
Appropriation of Net Position	-	36,361	-	-
<b>Total Operating Revenues</b>	<b>3,266,195</b>	<b>2,675,585</b>	<b>2,910,250</b>	<b>2,895,616</b>
<b>Operating Expenses:</b>				
Personnel Services	472,223	485,430	495,100	512,270
Employee Benefits	327,758	318,071	307,700	331,086
Other Post Employment				
Benefit Obligations	137,000	220,000	220,000	200,000
Material & Supplies	131,004	156,370	145,820	147,058
Direct Costs	301,602	252,877	234,500	295,593
Equipment/Rolling Stock	2,390	400,000	400,880	56,950
Depreciation	740,951	768,675	768,675	758,185
Capital Outlay	-	500,000	500,000	525,000
Reserve for Financing	-	35,056	-	15,455
<b>Total Operating Expenses</b>	<b>2,112,928</b>	<b>3,136,479</b>	<b>3,072,675</b>	<b>2,841,597</b>
<b>Non-Operating Revenues</b>				
<b>(Expenses):</b>				
Interest Income	8,916	6,000	8,700	10,000
Interest Expense	(40,414)	(53,416)	(57,808)	(64,019)
Refunding Bond Issuance Costs	(3,181)	-	-	-
<b>Change in Net Position</b>	<b>1,118,588</b>	<b>\$ (508,310)</b>	<b>(211,533)</b>	<b>\$ -</b>
<b>Net Position-Beginning of Year,</b>	<b>9,439,758</b>		<b>10,558,346</b>	
<b>Net Position-End of Year</b>	<b>\$ 10,558,346</b>		<b>\$ 10,346,813</b>	

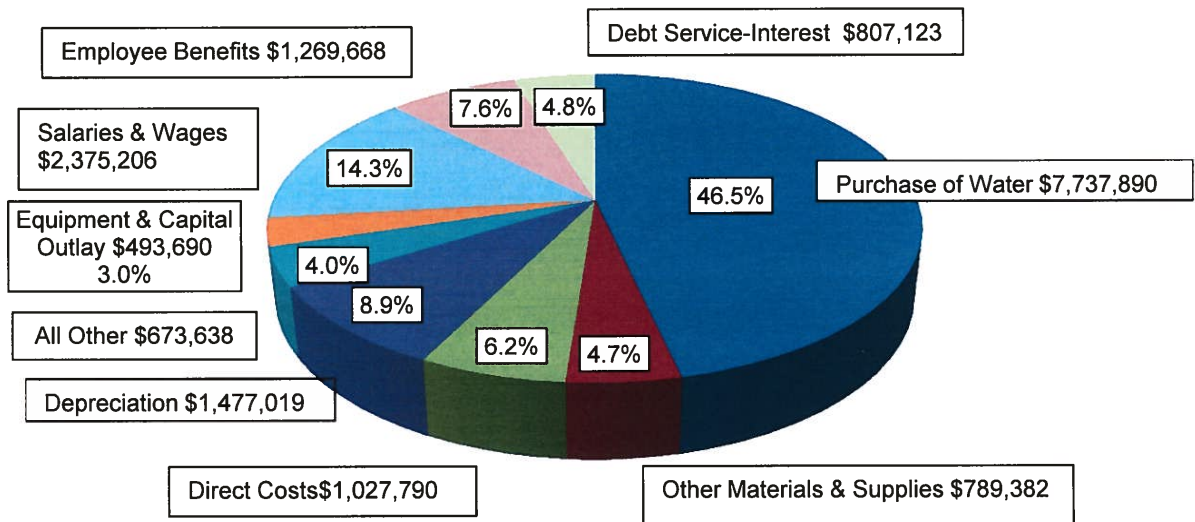
(1) City of White Plains Comprehensive Annual Financial Report, July 1, 2015 - June 30, 2016

# WATER FUND

## REVENUES: \$16,628,100



## EXPENSES: \$16,651,406



# WATER FUND

The Water Fund was established by the Common Council on July 1, 1979 as an enterprise fund to account for the operation of the City's water works. It is a bureau of the Department of Public Works and it is operated in a manner which is similar to a private business enterprise, where the costs (expenses, including depreciation) of providing goods and services are recovered primarily through user charges.

The City of White Plains purchases water from the New York City (NYC) system, and operates and maintains an extensive system for the delivery of water to its residents and commercial establishments. The ability to utilize the City's own water resources in the future will allow the City to mitigate, slightly, its reliance on water from NYC sources which are billed on a per capita allotment. As the City's population grew in recent years and water needs escalated, the City began to exceed its per capita allowance on a regular basis, resulting in significant increases in the cost of purchasing water. NYC charges an excess per capita rate that is more than double the regular rate and the per capita billing formula imposed allows no flexibility for the City of White Plains which has a significant day-time population not included in its per capita allowance.

Water Fund expenses in the FY 2017-2018 budget total \$16.7 million, an increase of \$989,302 or 6.3% from the current year's revised budget. Salary and fringe benefit costs account for approximately 24.9% of the Water Fund budget, or \$4.1 million. The cost of purchasing untreated water from NYC is budgeted at \$7.7 million which is 46.5% of the total Water Fund budget. This cost continues to escalate (\$6.6 million in FY 2015-2016) as water charges are increased by NYC to finance their costs of complying with state and federal mandates. At this time, the City has not received the final water rates as of July 2016. All other materials and supplies total \$789,382 or 4.7% of the budget. Direct costs will total \$1,027,790 or 6.2% of the budget and include a contribution to the Self Insurance Fund (\$144,817) and also to the General Fund (\$750,000) for various services. Interest on Water Fund debt will decrease 0.9% and total \$807,123 or 4.8% of the budget, while depreciation is budgeted at \$1.5 million or 8.9% of the expense budget. The remaining expenses for FY 2017-2018 include equipment/rolling stock of \$143,690, capital outlay of \$350,000 and a Reserve for Financing of \$173,638 for employee merit increases and unanticipated expenses.

The approved Capital Improvement Program for FY 2017-2018 recommends \$21.7 million in major capital improvements attributable to the Water Fund: \$15.7 million for two storage reservoir 5-mm gallon tanks, \$3.5 million for water treatment plant and chemical systems upgrades, \$2.0 million for the replacement and/or reconstruction of miscellaneous water lines and \$315,000 for rolling stock. The Water Fund FY 2017-2018 expense budget includes \$115,000 for rolling stock and it is planned that the sale of debt will finance the remaining capital program because of useful life and favorable interest rates. Over the years, compliance with federal and state mandates dictates the need for many capital improvements and the resulting increase in outstanding debt.

Revenue in the adopted FY 2017-2018 budget totals slightly more than \$16.6 million, an increase of 8.2% from the current year's revised budget (which does not include the water rate increases approved by the Common Council in December of 2016). The City utilizes a progressive water rate structure whereby the cost per cubic foot of water increases with escalating usage. Almost 99.2% of the Water Fund revenue budget is from metered water sales and related water service charges.

As of June 30, 2016, the Water Fund had a net operating gain of \$1.7 million and an increase in net position to \$27.4 million.

# WATER FUND

The following chart illustrates the trend of revenues in the Water Fund for the most recent five year period:

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Adopted FY 2018
<b>Intergovernmental</b>	\$ 302,798	\$ 182,203	\$ -	\$ -	\$ 73,000
<b>Charges for Services</b>	12,882,204	14,061,903	15,493,190	16,207,000	16,500,000
<b>Interest</b>	3,847	13,775	30,889	30,000	24,000
<b>All Other</b>	42,158	31,678	109,185	46,000	31,100
<b>Total</b>	\$13,231,007	\$14,289,559	\$15,633,264	\$16,283,000	\$16,628,100

# WATER FUND

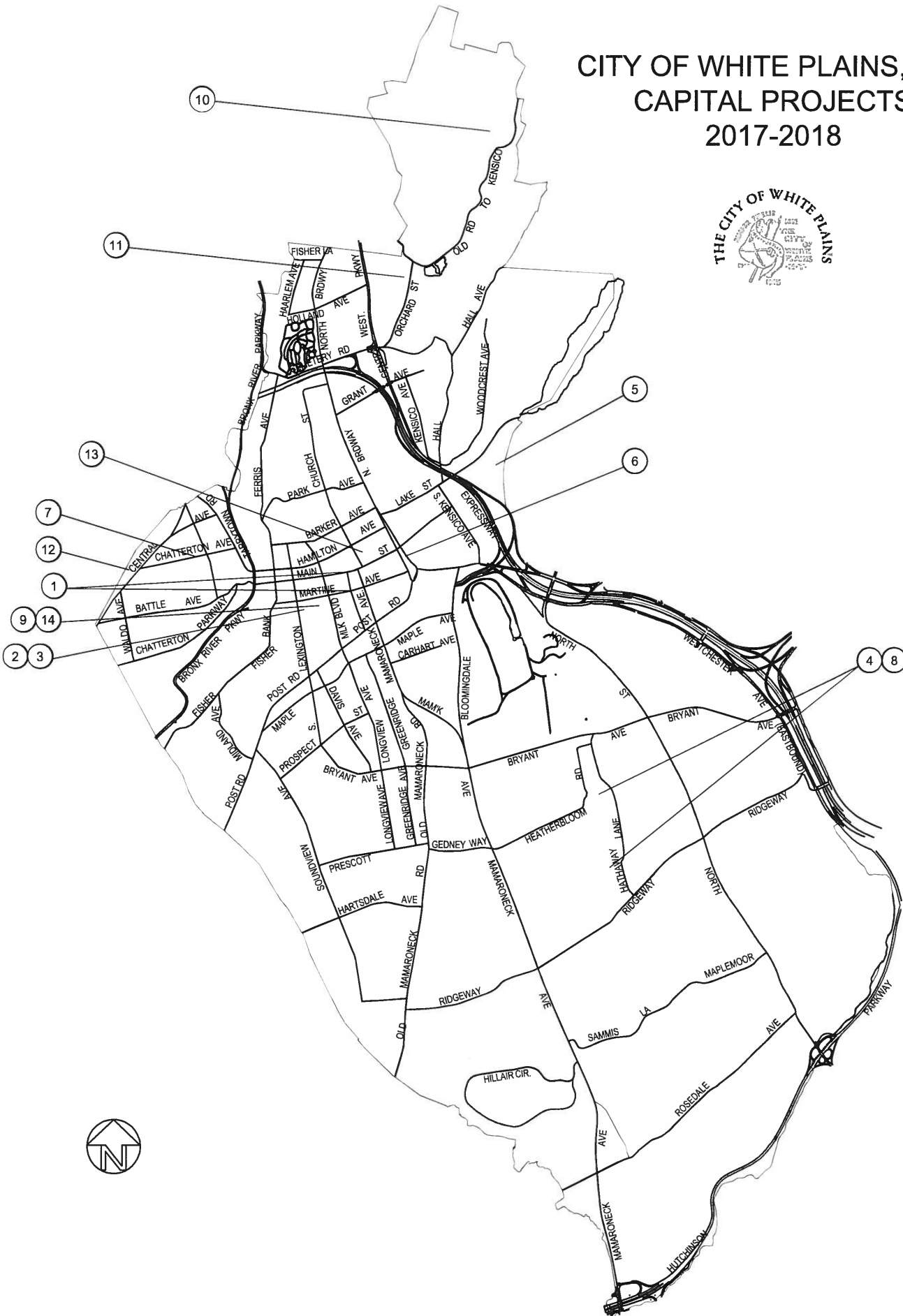
## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 15-16 Actual	FY 2016-2017		FY 17-18 Adopted Budget
		Revised Budget 12/31/16	Projected Actuals 06/30/17	
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 73,000
Charges for Services	15,493,190	15,322,000	16,207,000	16,500,000
Licenses & Permits	12,425	5,000	11,000	10,000
Miscellaneous	96,760	21,100	35,000	21,100
<b>Total Operating Revenues</b>	<b>15,602,375</b>	<b>15,348,100</b>	<b>16,253,000</b>	<b>16,604,100</b>
<b>Expenses:</b>				
Salaries & Wages	2,302,182	2,331,586	2,358,685	2,375,206
Employee Benefits	1,303,172	1,230,541	1,236,515	1,269,668
Other Post Employment Benefit Obligations	474,000	575,000	575,000	500,000
Material & Supplies	7,157,754	8,230,295	8,227,580	8,527,272
Direct Costs	1,133,684	1,000,454	986,892	1,027,790
Equipment/Rolling Stock	19,159	58,960	59,881	143,690
Depreciation	774,113	1,310,051	1,310,051	1,477,019
Capital Outlay	-	-	400,000	350,000
Reserve for Financing	-	111,026	-	173,638
<b>Total Operating Expenses</b>	<b>13,164,064</b>	<b>14,847,913</b>	<b>15,154,604</b>	<b>15,844,283</b>
<b>Non-Operating Revenues (Expenses):</b>				
Interest Income	30,889	13,000	30,000	24,000
Interest Expense	(694,975)	(814,191)	(814,191)	(807,123)
Refunding Bond Issuance Costs	(25,767)	-	-	-
<b>Change in Net Position</b>	<b>1,748,458</b>	<b>\$ (301,004)</b>	<b>314,205</b>	<b>\$ (23,306)</b>
<b>Net Position-Beginning of Year</b>	<b>25,643,901</b>		<b>27,392,359</b>	
<b>Net Position-End of Year</b>	<b>\$ 27,392,359</b>		<b>\$ 27,706,564</b>	

<sup>(1)</sup> City of White Plains Comprehensive Annual Financial Report, July 1, 2015 - June 30, 2016

# **CAPITAL IMPROVEMENTS**

# CITY OF WHITE PLAINS, N.Y. CAPITAL PROJECTS 2017-2018



## **2017 - 2018 CAPITAL PROJECTS**

The map on the preceding page indicates the location of the various 2017-2018 projects. Some projects are not indexed as the work will be done at several locations.

### **PROJECT LOCATOR INDEX**

<b><u>Map Number</u></b>	<b><u>Project</u></b>	<b><u>Estimated Cost</u></b>
1	Improvements to Court Street (Main to Martine)	\$ 500,000
2	Public Safety Building Bathrooms and Locker Room Showers	100,000
3	Public Safety Building Salley Port and Parking Garage Rehabilitation	300,000
4	Reconstruction of Oxford Road	490,000
5	Ebersole Ice Rink Locker Room and Bathroom Rehabilitation	150,000
6	Tibbits Park Improvements	50,000
7	Chatterton Avenue Sanitary Sewer	275,000
8	Oxford Road Water Main	250,000
9	Library Plaza Surface Replacement	5,000,000
10	Water Holding Tank Replacement	15,700,000
11	Orchard St. Pump Station (OSPS) Water Treatment Plant & Chemical System Upgrade	1,800,000
12	Central Ave. Pump Station (CAPS) Chemical System Upgrade	1,700,000
13	City Hall Steam Pipe Repairs	300,000
14	Library Exterior Pressure Washing	150,000

### **PROJECTS NOT INDEXED**

Miscellaneous Street Reconstruction	\$ 2,000,000
Replace/Reconstruct Miscellaneous Water Lines	1,750,000
Scott Air Pack Breathing Apparatus Replacement (SCBA)	731,375
Municipal Parking Structure Rehabilitation	600,000
Miscellaneous Sanitary Sewer Reconstruction	500,000
Sanitary Sewer System Grid	500,000
Miscellaneous Storm Water Drain Reconstruction	400,000
Off Street Meter Replacement	350,000
Mamaroneck Valley Sanitary Sewer District I/I Corrections	250,000
Renovations to Fire Facilities	250,000
Renovations to City Facilities (other than Fire or Parking)	150,000
City Fuel Tank Replacement	125,000
Municipal Parking Lot Rehabilitation	100,000
Public Safety Electronic Device Replacement	100,000
Park Signage	50,000
Local Traffic Controller Upgrades	35,000
Recreation On-Line Registration System	35,000

# CAPITAL IMPROVEMENTS

The City of White Plains' Capital Improvement Program (CIP) is a planning document which sets forth the City's capital fiscal plan to ensure that municipal facilities are appropriate, are adequate to serve the needs of the people of White Plains and are properly maintained. As required by the Charter of the City, this planning document is used by the Budget Director, the Mayor and Common Council in developing the City's budget which is adopted each year in May. The Capital Improvement Program is not an adopted capital budget. Each capital project to be undertaken by the City must be formally approved and have a budget established by the Common Council before work begins. The development of the annual Capital Improvement Program is the responsibility of the City's Capital Projects Board. The Capital Projects Board, created by the City's Charter, is responsible for reviewing the recommendations for all new capital project undertakings within the next six fiscal years as submitted by the City's various department heads.

By covering a six year period, the Capital Improvement Program allows the City to plan for its capital improvements and rolling stock purchases on a multi-year basis. As a result, there may be fluctuations between years depending on City priorities and the type and cost of the projects that are being considered. The projects in the Capital Improvement Program include facilities which provide basic necessities, such as the municipal water works and sanitary sewers, as well as the amenities which make White Plains a desirable community in which to live and work. The Capital Projects Board, which is comprised of elected and appointed officials, including a representative of the Planning Board, began meeting in November 2016 to analyze the proposals of various departments for maintaining and improving the City's capital facilities (such as buildings, infrastructure and parks). The Board analyzed these proposals according to need, priority and the City's ability to implement the proposals using available resources. In addition, they also reviewed the City's rolling stock needs over the same six year period.

The Capital Projects Board recognizes the City's on-going responsibility to maintain and improve its capital facilities to meet the demands of a dynamic City. The Board also understands that the Program must be within the financial parameters necessary to preserve the City's fiscal integrity. The Capital Projects Board appreciates the very difficult financial situation which the City continues to face, including a sluggish economy, anemic sales tax receipts and the state-mandated cap on the City's property tax levy which permits a 2% or less growth without a special override by the Common Council. This year the tax cap, as calculated by the State, is well below the 2% level. Difficult financial decisions will need to be made by the Common Council in selecting which capital projects should move forward and when. The Board, cognizant of these challenges, has already re-allocated a number of worthy projects to Program Years 2019 through 2023. Projects related to the maintenance of the City's infrastructure, the replacement of certain rolling stock and initiatives to help the City operate more cost effectively are included in the projects recommended for the next fiscal year, subject to the status of the City's financial position. Because of the importance of maintaining basic infrastructure, consideration should be given to seek state authorization to exempt a portion of each municipality's debt service from the state-mandated cap on the property tax levy.

The Capital Improvement Program recommends a total expenditure of \$37.7 million in fiscal year 2017-2018 to fund various capital projects and rolling stock purchases. Of the \$37.7 million, \$34.7 million is being recommended for capital improvements, which includes \$24.3 million in improvements to the City's parking facilities, and water and sanitary sewer systems; \$2.7 million for the purchase of rolling stock, and \$0.3 million for debt issuance costs. Approximately 28%, or \$10.6 million, of this program would be funded by current revenues and tax-supported debt. Grants and other miscellaneous cash sources will total \$2.8 million. The to the City's parking facilities, and water and sanitary sewer systems, is primarily funded by self-liquidating debt generated by these enterprises. Overall, the fiscal year 2017-2018 adopted capital plan will increase by 27.5% over the amount of the fiscal year 2016-2017 capital program. The most costly projects in the new Capital Improvement Program relate to major improvements in the City's water system: \$15.7 million for construction of two 4 MG water storage tanks; \$1.7 million for chemical system upgrades at the Central Avenue Pumping Station (CAPS), and \$1.8 million to design a dissolved air flotation water treatment

# CAPITAL IMPROVEMENTS

plant and chemical system upgrade at the Orchard Street Pumping Station (OSPS). Two million dollars is needed to replace and/or reconstruct various water lines, including the Oxford Road water main. Planned projects in the Sewer Rent Fund total \$1.6 million. Improvements The City's parking facilities improvements will total \$1.1 million.

Included in the General Fund portion of the 2017-2018 Program are improvements to the City's infrastructure, including replacement of the Library Plaza surface (\$5.0 million), various street improvements (\$3.0 million) and improvements to the City's storm water drains (\$0.4 million). Also included is \$1.1 million of work to City buildings: renovations to various fire stations, the Public Safety building and City Hall. Rehabilitation of parking lots and structures (\$.7 million) and meter replacement (\$.3 million). The plan recommends continuing improvements at Tibbets Park (\$50,000) and improvements to the locker rooms and bathrooms at the Ebersole Ice Rink (\$150,000). There are also projects totaling \$831,375 for Public Safety and miscellaneous other projects (\$245,000).

The Capital Improvement Program includes the Rolling Stock Plan which contains recommendations for replacing and refurbishing various vehicles of the City's fleet. The 2017-2018 recommended rolling stock replacement program totals \$2,669,000 of which \$2,304,000 is attributable to the General Fund (\$306,000 funded by current resources and \$1,998,000 million funded by debt). Included within the General Fund Plan is the replacement of the City's trommel screen at Gedney Yard (\$320,000), a side loader with containers (\$400,000), a rear loader (\$190,000), a wheel loader (\$180,000), a payloador (\$170,000), a dump/plow (\$110,000), a mini packer (\$100,000), a prisoner transportation van (\$100,000), and a mini packer body (\$70,000). Other replacements include seven police cars (\$236,000), four pick-up trucks (\$155,000) and eight other vehicles (\$273,000). The Sewer Rent Fund includes replacement of a utility/plow (\$50,000) which would be funded with cash. The replacement of a dump/spreader/plow in the Water Fund funded by debt (\$200,000), as well as three smaller vehicles funded by cash (\$115,000) is also recommended. The Rolling Stock Plan includes the replacement of 21 existing heavy duty vehicles at a cost of \$2,290,000 and 12 light duty vehicles at a cost of \$379,000. The \$2,669,000 of replacement vehicles supports the following activities in the General Fund: Public Works (\$1,670,000); Public Safety (\$512,000); Parking (\$67,000); Youth Bureau (\$40,000) and the Building Department (\$15,000); in the Sewer Rent Fund (\$50,000) and in the Water Fund (\$315,000).

All projects were reviewed for recommended financing sources. More costly items, with longer useful lives and less frequent replacement schedules were identified for bond financing. Projects with shorter useful lives, less cost, and/or recurring in nature are recommended for cash financing where appropriate. The anticipated funding sources for certain rolling stock purchases, above, were re-evaluated during the preparation of the FY 2017-2018 operating budget. The Board's goal is to purchase less costly rolling stock items which have shorter useful lives with cash, when possible.

The Capital Improvement Program numbers will be finalized as the actual projects are approved by the Common Council, and will depend on funding (e.g. grants, other cash contributions) and financial market conditions at that time. It is estimated that the operating budgets will provide \$0.9 million in financing. Cash support from sources other than the operating budgets is estimated at \$2.8 million. Anticipated General Fund supported debt totals \$10.3 million, Parking debt \$1.1 million, Sewer Rent Fund debt \$1.0 million, and Water Fund debt \$21.6 million. It is important to recognize that the actual sale of debt for many of the projects in the 2017-2023 Program will not occur until later years.

There are thirty-three projects (less Rolling Stock) recommended in the FY 2017-2018 Capital Improvement Program. Twenty four of the projects are for \$500,000 or less. Of the nine projects over \$500,000, five projects are in the Water Fund.

# CAPITAL IMPROVEMENTS

The following projects are undertaken annually and address a limited percentage of the total amount of assets in each category. The assets addressed are primarily those which are in most need of repair. These projects will help to prevent costly future repairs and alleviate some annual operating expenditures.

- Renovations and replacement to facilities, other than fire stations and parking structures: minor rehabilitation of roof, electrical, plumbing repairs, asbestos removal, heating, air conditioning and ventilating systems. There are 33 facilities maintained. **Total \$150,000.**
- Renovation and replacement to fire facilities: minor rehabilitation of kitchen, roof, electrical, plumbing repairs and HVAC systems and repair or replace overhead doors and apparatus floors. There are 7 fire facilities. **Total \$250,000.**
- Street reconstruction: reconstruction of small sections of streets, curbs, drainage and sidewalks. There are 150 miles of paved streets. **Total \$2,000,000.**
- Storm water drainage: minor rehabilitation and limited expansion of drainage, catch basins and piping. There are 83 miles of storm water drains. **Total \$400,000.**
- Parking lots and structures: minor repairs, signage, landscaping, paving, signage, membranes, expansion joints, lighting, and fans. The City has 23 lots, 8 structures and over 13,400 parking spaces. **Total \$700,000.**
- Public Safety: replacement of fire and police equipment, other than rolling stock, used for enforcement and safety. Fire and police equipment value millions of dollars. **Total \$100,000.**
- Local Controller Upgrade: multi-year project to replace twenty five-year old controllers, cabinets and modems. When fully completed the estimated savings is \$1,000 in overtime and \$5,000 in repairs and maintenance costs. **Total \$35,000.**
- Sanitary sewers: reline and replace sections of sewer lines. There are 127 miles of sanitary sewers. **Total \$500,000.**
- Water system: replace six inch lines and unlined cast iron pipes with larger diameter pipes. There are 158 miles of water mains. **Total \$1,750,000.**
- Rolling stock: replacement of a limited number of vehicles on an annual basis. Thirty two vehicles out of 351 City vehicles. **Total \$2,639,000.**

The projects below address areas that, due to the critical nature and/or cost, are not classified as an annual project. Projects with significant annual operating expenditures or savings are indicated.

- City Hall Steam Pipe/Plumbing Repairs: demolition of walls for removal of asbestos and demolition of floors to expose pipe trenches and make plumbing repairs. **Total \$300,000.**
- Public Safety Building Bathrooms/Lockers: renovation of bathrooms and locker rooms to replace fixtures and partitions, make repairs and repainting. **Total \$100,000.**
- Public Safety Building Salley Port/Garage: assessment of damage to garage floor and decking; structural repairs, concrete replacement and water proofing. **Total \$300,000.**
- Reconstruction of Oxford Road: replacement of pavement, drainage and curbs. **Total \$490,000.**
- Court Street Improvements: replace some sections by paving with stamped asphalt for aesthetics, replacement of some sidewalks, installation of electrical outlets and decorative poles for hanging banner and lights. **Total \$500,000.**
- Fuel Tank Replacements: removal of underground tanks and replacement with above ground tanks. **Total \$125,000.**
- Multi-Space Meter Replacement; replace aging/out dated meters multi-space meters with meters that use current technology for payments, especially mobile device apps. Estimate repair and maintenance cost savings of approximately \$10,000. **Total \$350,000.**

# CAPITAL IMPROVEMENTS

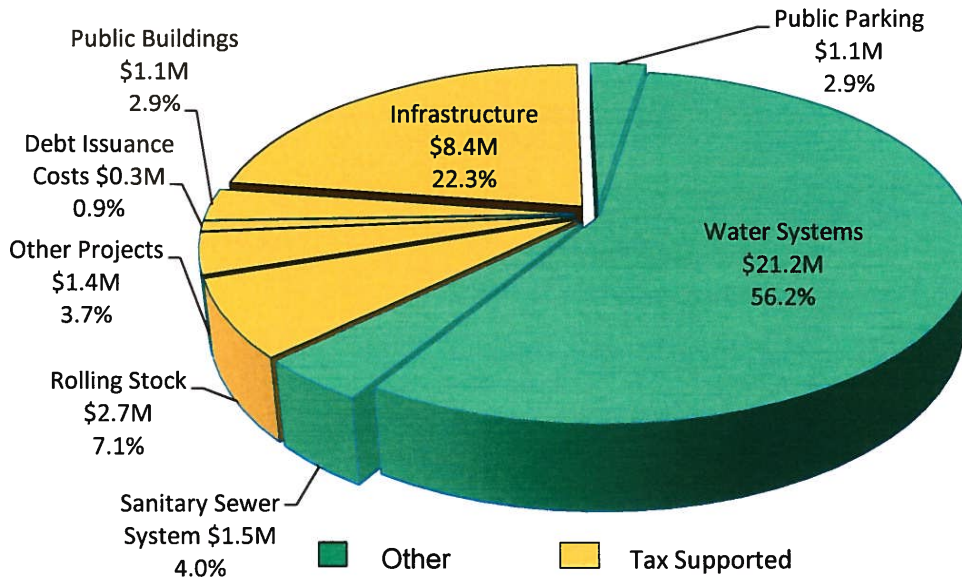
- Tibbits Park Improvements: renovation of paths, landscaping and fencing. **Total \$50,000.**
- Park Signage: replace varied park signage at sixteen locations so that signage is uniform throughout all parks. **Total \$50,000.**
- Ice Rink Locker and Bathroom Improvements: facility renovations to increase the size of locker rooms. Previous renovations have increased rink size, which now requires complementary locker room renovations. **Total \$150,000.**
- Community Pass Online Registration and Management System: replaces current registration/reservation system with new software which will allow off site program and identification registration. **Total \$35,000.**
- Exterior Pressure Washing: to clean and improve the appearance of the Library building. **Total \$150,000.**
- Chatterton Ave. Sanitary Sewer Improvements: upgrade from 8 inch clay to 12 inch iron pipe. **Total \$275,000.**
- Oxford Road Water Main: removal of parts of the street for installation of a water main and then the replacement of the drainage, curbs and pavement. **Total \$250,000.**

The projects listed below are for infrastructure and fixed asset improvements which would not be undertaken on an annual basis.

- Self-Contained Breathing Apparatus (SCBA) Replacement: replacement of SCBA to meet National Fire Protection Association codes. **Total \$731,375**
- Library Plaza Surface Replacement: rehabilitate plaza surface to include landscaping, drainage, lighting and security. **Total \$5,000,000.**
- Mamaroneck Valley Sanitary Sewer District: continuation of the assessment of the City's sanitary sewer system inflow/infiltration related to adjoining systems. **Total \$250,000.**
- Sanitary Sewer System Grid: survey sewer system and update the GIS. **Total \$500,000.**
- OSPS Water Treatment Plant & Chemical System: design work to upgrade the chemical delivery, storage and feed systems at the Orchard St. Pump Station. **Total: \$1,800,000.**
- CAPS Chemical System Upgrade: design and construction of chemical storage tanks to replace in ground tanks at the Central Ave. Pump Station. **Total \$1,700,000.**
- Reservoir Water Storage Tanks: two phases of project, first design of two four million gallon water storage tanks adjacent to the location of the existing nine million two hundred thousand water storage reservoir; then construction of the tanks. Operating impact: there is no impact on the quality of water being supplied and no impact on the water treatment. There will be additional electricity costs of about \$8,000 per year, due primarily to an increase of twenty feet in height of the overflow in the pressure basin. Additional costs based on the new site will be about \$1,200 per year. At the end of the first year of service, both tanks have to be inspected and the estimated cost is \$10,000. **Total \$15,700,000.**

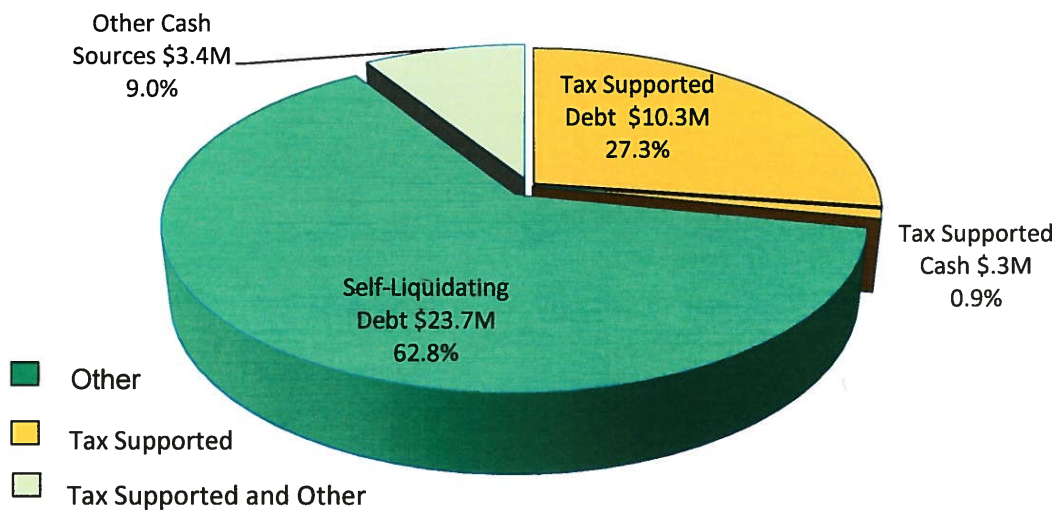
# CAPITAL IMPROVEMENTS

## SUMMARY OF APPROVED CAPITAL IMPROVEMENTS \$37.7M



The pie chart is a summary of the capital improvements for fiscal year 2017-2018 approved by the Capital Projects Board. Of the \$37.7 million in recommended projects, approximately 38% are attributable to the General Fund. The remaining projects are related to the Library Fund, the Sewer Rent Fund (4%) and the Water Fund (58%).

## CAPITAL IMPROVEMENTS PLANNED FINANCING SOURCES \$37.7M



The pie chart above is a summary of the financing sources to fund capital projects planned for fiscal year 2017-2018.

# CAPITAL PROJECTS BOARD

## SUMMARY APPROVED 2017 - 2023 CAPITAL IMPROVEMENT PROGRAM

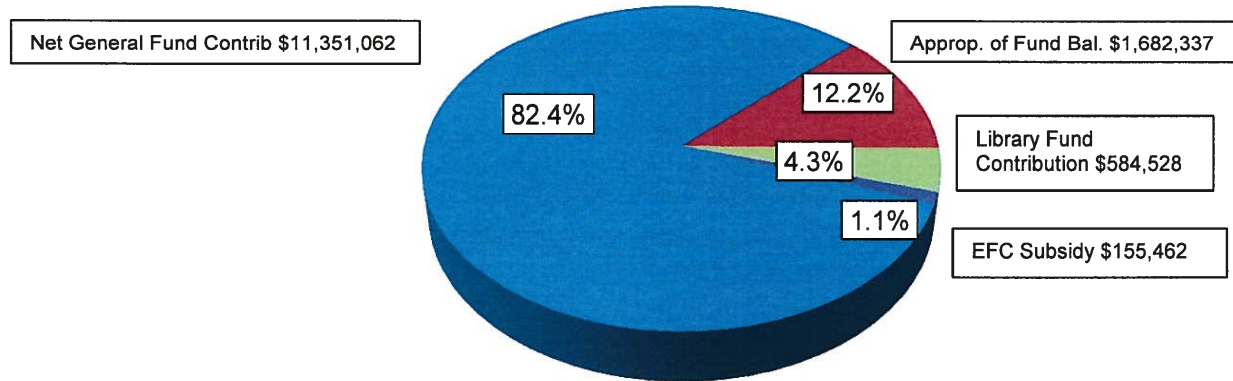
	Pending Authorization 2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>GENERAL FUND:</b>							
Public Works:							
Buildings	\$ 550,000	\$ 1,100,000	\$ 2,200,000	\$ 1,850,000	\$ 325,000	\$ 1,600,000	\$ 425,000
Streets	-	2,490,000	3,750,000	3,100,000	4,300,000	3,100,000	2,500,000
Storm Water Drains	-	400,000	500,000	500,000	500,000	560,000	500,000
Other	50,000	5,125,000	125,000	100,000	-	-	-
Total Public Works	600,000	9,115,000	6,575,000	5,550,000	5,125,000	5,260,000	3,425,000
Information Technology	284,000	-	652,000	100,000	125,000	-	-
Parking	-	1,085,000	2,845,000	2,645,000	2,870,000	1,550,000	1,850,000
Public Safety	-	831,375	40,000	100,000	-	200,000	189,000
Recreation & Parks	-	285,000	900,000	1,250,000	1,150,000	1,800,000	1,000,000
<b>Total General Fund</b>	<b>884,000</b>	<b>11,316,375</b>	<b>11,012,000</b>	<b>9,645,000</b>	<b>9,270,000</b>	<b>8,810,000</b>	<b>6,464,000</b>
Library Fund	-	150,000	-	85,000	500,000	-	-
Sewer Rent Fund	-	1,525,000	500,000	1,050,000	500,000	500,000	500,000
Water Fund	6,000,000	21,200,000	2,425,000	16,325,000	2,800,000	2,600,000	2,850,000
<b>Total Projects</b>	<b>6,884,000</b>	<b>34,191,375</b>	<b>13,937,000</b>	<b>27,105,000</b>	<b>13,070,000</b>	<b>11,910,000</b>	<b>9,814,000</b>
Rolling Stock	-	2,669,000	4,329,000	4,092,000	4,064,000	2,389,000	2,730,000
Debt Issuance Cost	68,800	339,400	169,400	294,350	191,600	132,300	115,500
<b>GRAND TOTAL</b>	<b>6,952,800</b>	<b>37,199,775</b>	<b>18,435,400</b>	<b>31,491,350</b>	<b>17,325,600</b>	<b>14,431,300</b>	<b>12,659,500</b>
<b>POTENTIAL FINANCING SOURCES:</b>							
Cash:							
General Fund	\$ -	\$ 306,000	\$ 305,000	\$ 355,000	\$ 409,000	\$ 331,000	\$ 296,000
Gen.Fnd-Rec. Account	-	50,000	50,000	-	-	-	-
Cable Fund	-	-	-	-	-	35,000	-
Sewer Rent Fund	-	450,000	80,000	550,000	-	-	35,000
Water Fund	-	115,000	220,000	370,000	155,000	90,000	45,000
	-	921,000	655,000	1,275,000	564,000	456,000	376,000
CHIPS	-	730,000	730,000	730,000	730,000	730,000	730,000
NYS Grants (Various)	-	1,361,645	-	40,000	110,000	-	-
Community Development	-	50,000	100,000	-	-	-	-
Contributions	-	125,000	-	-	150,000	-	-
Other	-	42,500	-	-	-	-	-
	-	2,309,145	830,000	770,000	990,000	730,000	730,000
<b>TOTAL CASH</b>	<b>-</b>	<b>3,230,145</b>	<b>1,485,000</b>	<b>2,045,000</b>	<b>1,554,000</b>	<b>1,186,000</b>	<b>1,106,000</b>
Indebtedness:							
Tax-Supported Debt	892,200	10,283,130	11,117,400	10,583,000	10,115,400	9,104,100	6,553,700
Self-Liquidating Debt-Pkg.	-	1,060,500	2,676,500	2,196,750	2,424,000	1,010,000	1,616,000
Self-Liquidating Debt	6,060,600	22,626,000	3,156,500	16,666,600	3,232,200	3,131,200	3,383,800
<b>TOTAL DEBT</b>	<b>6,952,800</b>	<b>33,969,630</b>	<b>16,950,400</b>	<b>29,446,350</b>	<b>15,771,600</b>	<b>13,245,300</b>	<b>11,553,500</b>
<b>GRAND TOTAL</b>	<b>\$6,952,800</b>	<b>\$37,199,775</b>	<b>\$18,435,400</b>	<b>\$31,491,350</b>	<b>\$17,325,600</b>	<b>\$14,431,300</b>	<b>\$12,659,500</b>

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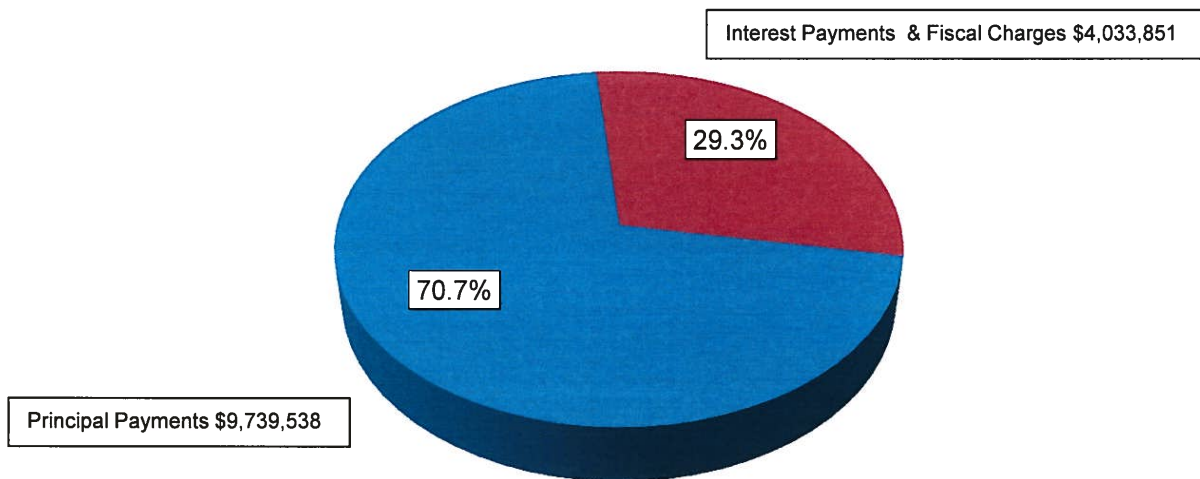
# **CITY INDEBTEDNESS**

# CITY INDEBTEDNESS

## DEBT SERVICE FUND REVENUES: \$13,773,389



## DEBT SERVICE FUND EXPENDITURES: \$13,773,389



## CITY INDEBTEDNESS

### **Debt Overview:**

The City issues general obligation (GO) bonds to provide funds for major capital projects. General obligation bonds are issued for general government (General and Library Funds) and proprietary activities (Water and Sewer Rent Funds). The City may also issue Bond Anticipation Notes (BANs) to finance all or part of the cost of any project authorized by New York State Local Finance Law. Bond anticipation notes are issued in anticipation of permanent financing but are often paid off before permanent financing is required. BANs may be renewed from time to time, but each renewal may not exceed a one year period, and in most circumstances may not be extended more than five years beyond the original issue date.

All general obligation bonds are issued by the City which pledges its full faith and credit and is liable for all debt service requirements. The City has incurred general obligation debt in connection with the acquisition, rehabilitation and construction of streets, storm water drains and public buildings; traffic improvements; parks and recreation facilities; water supply and distribution facilities; sanitary sewer improvements and off-street parking facilities. The Water Fund and the Sewer Rent Fund pay the principal and interest costs of each of their related obligations, and the General and Library Funds incur the expense of their obligations. In the General Fund, parking fees and fines provide the funding for parking improvements and operations. Thus, the Water Fund, Sewer Rent Fund and Parking Improvements debt are generally considered self-liquidating, while all other General Fund and Library Fund debt is considered tax-supported.

The City has issued debt for public/private partnerships to build new parking facilities, for land as part of an Environmental Open Space Initiative, as well as for the more traditional uses such as infrastructure repair and replacement. With the exception of the City Center Garage, parking fees and fines and lease payments from users of parking facilities will retire all parking-related debt. Debt service costs related to land acquisition, as well as costs related to Recreation and Library issues in the adopted FY 2017-18 budget will be partially paid from funds in the Recreation and Open Space Reserve (\$100,000). In 2014, the City issued \$17.5 million in serial bonds to construct the Lyon Place Garage as a catalyst for economic development in the East Post Road corridor. The City's last major issue of debt (\$14.5 million) was sold in February of 2017 at an interest rate of 3%. Of this amount, \$9.6 million was tax-supported and \$4.9 million was self-liquidating. The City has several refunding bonds outstanding; these bonds were issued to capitalize on lower interest rates. Two refunding issues were sold in February of 2017: \$21.8 million at an interest rate of 3% and \$2.2 million at a 4% interest rate.

The City's Debt Performance Goals (see Section I), together with generally recognized credit industry bench marks, are the basis upon which the City must determine what it believes to be acceptable debt levels. The City must consider (1) its total indebtedness, (2) the relationship of its debt burden vis-a-vis the Constitutional Debt Limit (its ability to borrow against its "credit limit") and (3) its ability to repay its debt obligations. The City maintains a Aa1 rating from Moody's Investor's Service and has done so from 1988 to 2017.

## CITY INDEBTEDNESS

A comprehensive plan which includes conservative revenue assumptions, adherence to the City's fiscal performance goals, a tax stabilization and reserve fund, and firm control of expenditures, particularly personnel costs, remains in place to stabilize tax increases and to meet the criteria of the rating agency.

On June 30, 2016, outstanding indebtedness totaled \$156,406,200 an increase of 1.3% over the previous fiscal year. Of that amount, \$27,377,463 was for water improvements, \$1,703,842 was for sewer improvements and \$44,930,272 was for parking facilities, all of which are considered self-supporting debt. The remaining \$82,394,623 is considered net direct indebtedness which will be retired from future General Fund tax levies and from any other revenue which the Common Council may dedicate for this purpose.

At June 30, 2016, the City also had \$19,022,650 of authorized, but unissued debt, of which \$6,522,300 was for general projects, \$9,975,350 was for water improvements, \$1,010,000 was for sewer improvements and \$1,515,000 was for parking projects. Outstanding and authorized debt totaled \$175,428,850 at June 30, 2016, an increase of \$3.3 million or approximately 2% more than the previous year. Like most other municipalities struggling to remain under the tax cap, debt has been used to address many of the City's needs, where appropriate. While a significant portion of the increase in total debt is attributable to self-liquidating debt (principally the Water Fund), continuing growth in tax-supported debt must be evaluated cautiously because the local economy is not producing sufficient revenue to fund increasing debt service payments.

### Debt Projections for FY 2016-17

A City serial bond of approximately \$15 million was sold as of February 2017. In addition, \$24 million in existing debt was re-financed. Based upon new indebtedness incurred and/or issued in the current fiscal year and scheduled principal payments to be made during the same time period, total authorized and outstanding indebtedness is projected to be \$173,170,301 at June 30, 2017, a decrease of \$2.3 million or 1% over the previous fiscal year. Projected authorized and outstanding indebtedness is summarized below.

	<u>Self-Liquidating Debt</u>			<u>Tax-Supported Debt</u>		<u>Total</u>
	<u>Parking</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Library</u>	<u>All Other</u>	
Serial Bonds	\$45,506,720	\$26,870,976	\$2,072,337	\$6,055,332	\$79,665,536	\$160,170,901
Unissued	<u>454,500</u>	<u>8,383,000</u>	<u>505,000</u>	<u>-</u>	<u>3,656,900</u>	<u>12,999,400</u>
	<u>\$45,961,220</u>	<u>\$35,253,976</u>	<u>\$2,577,337</u>	<u>\$6,055,332</u>	<u>\$83,322,436</u>	<u>\$173,170,301</u>

# CITY INDEBTEDNESS

Authorized and unissued debt based on the actions of the Common Council as of June 5, 2017 totaled \$12,999,400. The planned issuance date for this debt is 2018. A total of \$6,953,400 in approved capital projects to be financed from the proceeds of debt issuance remained unauthorized by the Common Council as of June 30, 2017. In the Debt Service Fund, the City will retire approximately \$11.5 million in debt during the 2017-18 fiscal year and expend approximately \$4.9 million for interest expense.

## **FY 2017-18 Debt Service Fund**

The Debt Service Fund budget for FY 2017-18 includes principal and interest payments related to debt attributable to the General and Library Funds. Debt service related to the Water and Sewer Rent Funds is budgeted and reported in each of those funds.

The Debt Service Fund revenue budget for FY 2017-18 totals \$13,773,389, an increase of approximately \$522,000 or 4% from the current year's adopted budget. A comparison between the 2017-2018 budget, the current revised budget as of December 31<sup>st</sup> and last year's actuals is shown below:

	<b>2015-16 Actual</b>	<b>2016-17 Revised Budget</b>	<b>2017-18 Adopted Budget</b>
<b><u>Revenues</u></b>			
General Fund Contribution	\$10,622,980	\$10,941,558	\$11,351,062
Library Fund Contribution	530,616	530,546	584,528
General Obligation Sales (Refunding)	7,542,584	-	-
All Other	266,265	158,910	155,462
	18,962,445	11,631,014	12,091,052
Appropriation of Fund Balance	-	1,620,000	1,682,337
Total	\$18,962,445	\$13,251,014	\$13,773,389

FY 2017-2018 financing sources include an appropriation of fund balance from the Debt Service Fund of \$1,682,337, an increase of \$62,337 over the amount appropriated in the current fiscal year. The use of this amount of fund balance is possible because serial bond premium payments from the February 2017 debt sale added \$1.4 million to debt service fund balance. However, it is projected that debt service fund balance in FY 2017-2018 will decrease to \$1.3 million increasing the amount of the General Fund contribution needed in FY 2018-2019. The FY 2017-2018 adopted General Fund contribution, which will increase by 4%, includes an appropriation from the open space reserve in the amount of \$100,000 and the White Plains Hospital's portion of debt service (\$526,288) on the Longview Garage. Also included as revenue in the Debt Service Fund is a \$155,462 subsidy from the Environmental Facilities Corporation (EFC).

# CITY INDEBTEDNESS

The Debt Service Fund expenditure budget for FY 2017-2018 totals \$13,773,389 an increase of approximately \$522,000 or 4% from the current year's adopted budget. The refinancing of two bond issues (2007 and 2008) helped to limit the growth in debt service costs. A comparison between the FY 2017-2018 budget, the current revised budget as of December 31<sup>st</sup> and last year's actuals is shown below.

	<b>2015-16 Actual</b>	<b>2016-17 Revised Budget</b>	<b>2017-18 Adopted Budget</b>
<b><u>Expenditures:</u></b>			
Principal Payments	\$8,800,004	\$9,071,948	\$9,739,538
Interest & Fiscal Charges	4,086,873	4,155,866	4,011,889
EFC Fees	24,424	23,200	21,962
Refunded Bonds (net)	6,577,999	-	-
<b>Total</b>	<b>\$19,489,300</b>	<b>\$13,251,014</b>	<b>\$13,773,389</b>

A complete analysis of the Debt Service Fund, including schedules of indebtedness, a summary of outstanding debt issues and an analysis of fund balance can be found at the end of this section.

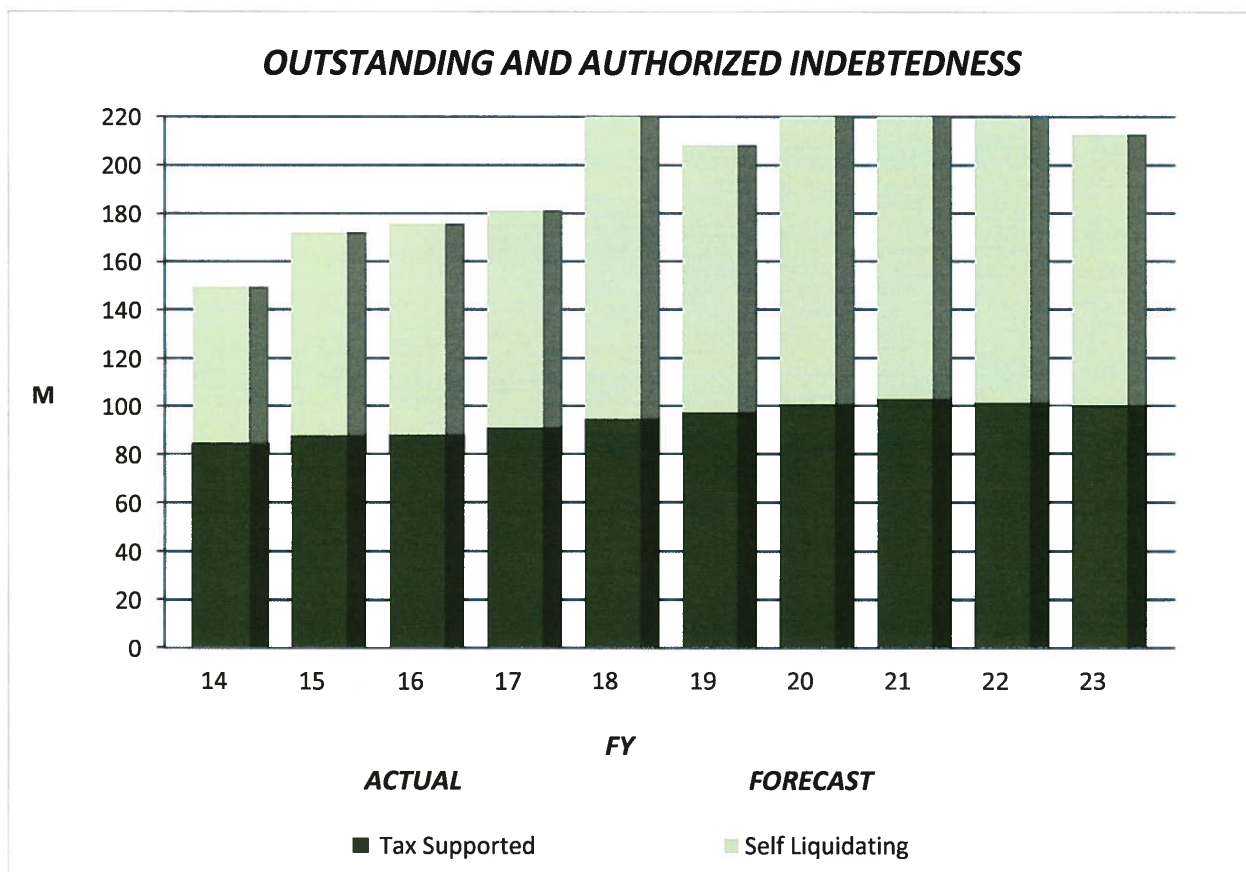
## **Debt Service Projections**

Based upon anticipated new indebtedness incurred and issued during FY 2017-18 and scheduled principal and interest payments during the same time period, authorized and outstanding indebtedness at June 30, 2018 is projected to total \$202,741,328, an increase of \$28.4 million or 16% over FY 2016-17. It is anticipated that \$1 million in debt authorizations currently in place for expenditures which are to be refunded by New York State will be rescinded before June 30, 2018. Debt-related activity for the new fiscal year is projected as follows (in millions):

	<b>Self Liquidating Debt</b>	<b><u>Tax Supported Debt</u></b>		
		<b>General Debt</b>	<b>Library Fund</b>	<b>Total</b>
<b><u>Projected Debt:</u></b>				
June 30, 2017	\$84.3	\$84.0	\$6.1	\$174.4
New Debt - FY 2017-2018				
Capital Improvement Program	29.7	11.0	0.2	40.9
Retired/Rescinded Debt	(4.6)	(7.5)	(0.4)	(12.5)
June 30, 2018	<b>\$109.4</b>	<b>\$87.5</b>	<b>\$5.9</b>	<b>\$202.8</b>

## CITY INDEBTEDNESS

The chart below demonstrates the trend of City indebtedness beginning in fiscal year 2013-2014 through the period covered by the 2017-2023 Capital Improvement Program, including the relationship between tax-supported indebtedness and indebtedness which is self-liquidating. The funding for self-liquidating debt is provided from water billings, sewer rent billings and parking revenues. The funding for tax-supported debt which includes the White Plains City Center Garage comes from general City revenue, including real property taxes. Self-liquidating debt increases throughout the years, as the chart below indicates, and this trend will reach its peak in FY 2019-2020 before moderating slightly beginning in FY 2020-2021.



At the beginning of the period, authorized and outstanding indebtedness totaled \$149.4 million, with tax-supported debt accounting for approximately 56% of the total. Indebtedness projected from 2016-2017 through 2022-2023 is based on the adopted Capital Improvement Program. By the end of FY 2017-2018, tax-supported debt will fall to 46% of total indebtedness and will remain under 50% of total indebtedness throughout the length of the current Capital Improvement Program (FY 2022-2023). During that time period, new authorizations for self-liquidating debt are projected to total \$63.2 million compared to tax-supported new debt of \$57.7 million. The City's actual indebtedness and subsequent debt service during this time period will depend on the approval and timing of the related bond issues.

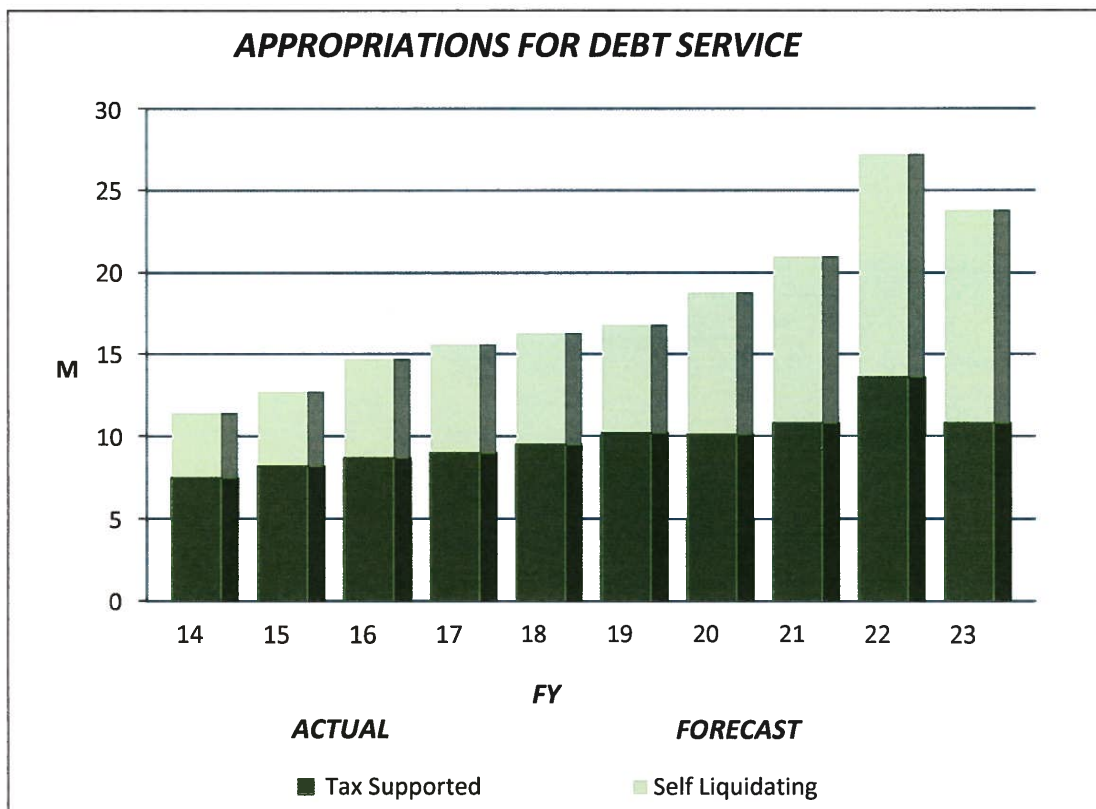
## CITY INDEBTEDNESS

It is important to note in any discussion of indebtedness that White Plains' credit rating from Moody's Investors Services is Aa1, thereby indicating the Mayor and Common Council have traditionally established and followed debt management policies which have protected the financial well-being of the City. Continued vigilance will be needed as the state-mandated tax cap has resulted in increased borrowing to maintain the City's infrastructure in adequate condition.

The Local Finance Law of the State of New York establishes a cap on the level of debt cities may incur. The constitutional debt limit is calculated at 7% of the average last five years full valuation. It is currently projected that the City will have exhausted 21.8% of its available debt limit and will have approximately \$436 million of debt contracting margin (borrowing authority) available when the constitutional debt limitation is computed at June 30, 2017.

The final consideration in determining acceptable debt levels is the City's ability to repay its debt obligations. Based upon the 2017-2023 Capital Improvement Program adopted by the Capital Projects Board, it is projected that net debt service payments for the operating funds combined will equal less than the credit industry bench mark of 10% of general expenditures as of June 30, 2018. Total authorized and outstanding indebtedness will be less than 5% of the full valuation of property within the City as of the same date. Total outstanding debt per capita as of June 30, 2018 is projected to be \$3,448. Net debt per capita is projected to equal \$1,864.

The following exhibit demonstrates the City's appropriations for debt service since fiscal year 2013-2014 through fiscal year 2017-2023 and the projected payments for fiscal years 2017-18 through 2022-2023 based on the 2017-2023 Capital Improvement Program.



## CITY INDEBTEDNESS

In fiscal year 2017-2018, debt service payments will total \$16.4 million, an increase of \$0.7 million or 4% over the current fiscal year. Included in this increase are debt service payments which will be funded from parking revenues for garage elevator modernization and continuing structural work in various garages as well as payments by the General Fund for miscellaneous street reconstruction, heavy duty rolling stock, renovations to fire facilities, the upgrade of electrical systems at City Hall, Kittrell Park improvements, Turnure Park improvements and a new salt storage dome.

Finally, as indicated by the exhibit on the previous page, debt service payments towards self-liquidating debt are expected to increase slightly in FY 2017-18. The increase in debt service payments for self-liquidating debt in future years is based on the City's plan to sell an additional \$8.3 million in Water Fund debt in the next fiscal year and over \$15.7 million in debt in FY 2018-2019 to replace the City's present water storage tank. Payments on this debt are anticipated to begin in FY 2019-2020.

**CITY OF WHITE PLAINS  
CONSTITUTIONAL DEBT STATEMENT  
PRO FORMA PROJECTED AS OF JUNE 30, 2017**

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<b>Fiscal Year Ended June 30</b>	<b>Assessed Valuation</b>	<b>State Equalization Rate</b>	<b>Full Valuation</b>
2017	\$ 276,928,690	3.20%	\$ 8,654,021,563
2016	277,055,010	3.30%	8,395,606,364
2015	276,979,095	3.48%	7,959,169,397
2014	277,740,593	3.77%	7,367,124,483
2013	275,572,096	3.70%	7,447,894,486
Total Five Year Full Valuation			<u>\$ 39,823,816,293</u>
Average Five Year Full Valuation			<u>\$ 7,964,763,259</u>
Constitutional Debt Limit (7% of Average Full Valuation)			<u>\$ 557,533,428</u>
Outstanding Indebtedness June 30, 2017:			
Serial Bonds		\$ 160,170,901	
Bond Anticipation Notes		<u>-</u>	\$ 160,170,901
Less Exclusions:			
2017-18 Debt Service Appropriation (Principal Only)		11,476,998	
Water and Sewer System Debt - June 30, 2017		<u>27,169,853</u>	<u>38,646,851</u>
TOTAL PROJECTED NET INDEBTEDNESS			<u>\$ 121,524,050</u>
Net Debt Contracting Margin			<u>\$ 436,009,378</u>
Prom Forma Projected Percentage of Debt Contracting Power Exhausted			<u>21.8%</u>

**CITY OF WHITE PLAINS  
DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>Actuals</b>			<b>Projected</b>	<b>Adopted</b>
	<b>FY 13-14*</b>	<b>FY 14-15*</b>	<b>FY 15-16*</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>Revenues:</b>					
Intergovernmental	\$ 128,682	\$ 163,016	\$ 161,416	\$ 158,909	\$ 155,462
Interest	546	515	484	482	-
Miscellaneous	12,465	45,793	20,423	9,399	-
Total Revenues	<u>141,693</u>	<u>209,324</u>	<u>182,323</u>	<u>168,790</u>	<u>155,462</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	6,528,502	7,260,984	8,800,004	9,231,948	9,739,538
Interest & Fiscal Charges	3,613,368	4,086,857	4,019,795	3,833,913	4,033,851
Refunded Bonds & Related	-	-	67,078	195,963	-
Total Expenditures	<u>10,141,870</u>	<u>11,347,841</u>	<u>12,886,877</u>	<u>13,261,824</u>	<u>13,773,389</u>
<b>Other Financing Sources:</b>					
Transfer In:					
General Fund	10,723,954	9,755,013	10,622,980	10,941,558	11,351,062
Library Fund	424,087	454,812	530,616	530,546	584,528
Capital Fund	338,647	2,240,104	83,942	70,000	-
Refunding bonds issued	-	-	5,892,018	23,546,715	-
Payment to refunded bond escrow agent	-	-	(6,602,423)	(24,354,377)	-
Issuance premium	-	-	1,650,566	1,427,508	-
Transfer out	-	-	-	-	-
Total Other Financing Sources	<u>11,486,688</u>	<u>12,449,929</u>	<u>12,177,699</u>	<u>12,161,950</u>	<u>11,935,590</u>
 Net Changes in Fund Balance	 <u>1,486,511</u>	 <u>1,311,412</u>	 <u>(526,855)</u>	 <u>(931,084)</u>	 <u>(1,682,337)</u>
Fund Balance at Beginning of Year	<u>1,680,991</u>	<u>3,167,502</u>	<u>4,478,914</u>	<u>3,952,059</u>	<u>3,020,975</u>
Fund Balance at End of Year	<u>\$ 3,167,502</u>	<u>\$ 4,478,914</u>	<u>\$ 3,952,059</u>	<u>\$ 3,020,975</u>	<u>\$ 1,338,638</u>

\* Source: City of White Plains Comprehensive Annual Financial Reports for the fiscal years ended June 30th.

**CITY OF WHITE PLAINS**  
**SUMMARY OF AUTHORIZED AND OUTSTANDING DEBT**

FISCAL YEAR	SERIAL BONDS	BOND ANTICIPATION NOTES	TOTAL OUTSTANDING	PERCENTAGE OF CONSTITUTIONAL DEBT LIMIT EXHAUSTED	AUTHORIZED BUT UNISSUED	AUTHORIZED AND UNISSUED
2005-2006	\$67,059,700	\$ 4,428,000	\$ 71,487,700	14.41%	\$ 2,915,000	\$74,402,700
2006-2007	71,551,500	2,049,375	73,600,875	10.57%	24,950,000	98,550,875
2007-2008	88,561,000	2,273,750	90,834,750	12.37%	8,517,800	99,352,550
2008-2009	82,815,000	9,530,200	92,345,200	15.61%	9,849,225	102,194,425
2009-2010	87,656,825	8,400,000	96,056,825	15.52%	10,024,675	106,081,500
2010-2011	82,188,000	18,099,650	100,287,650	16.81%	15,420,125	115,707,775
2011-2012	106,606,555	-	106,606,555	21.25%	36,195,125	142,801,680
2012-2013	110,542,555	-	110,542,555	22.20%	37,468,075	148,010,630
2013-2014	136,675,800	-	136,675,800	25.57%	12,702,350	149,378,150
2014-2015	154,452,742	-	154,452,742	31.01%	17,665,250	172,117,992
2015-2016	156,406,200	-	156,406,200	31.61%	19,022,650	175,428,850
2016-2017						
July	156,406,201	-	156,406,201	32.99%	24,469,550	180,875,751
August	156,406,201	-	156,406,201	33.34%	36,368,350	192,774,551
September	155,246,201	-	155,246,201	33.12%	26,368,350	181,614,551
October	155,246,201	-	155,246,201	33.12%	26,368,350	181,614,551
November	155,246,201	-	155,246,201	33.33%	27,486,450	182,732,651
December	155,246,201	-	155,246,201	33.22%	26,886,450	182,132,651
January	154,576,201	-	154,576,201	33.12%	27,018,550	181,594,751
February	151,262,000	-	151,262,000	32.52%	27,018,550	178,280,550
March	165,860,900	-	165,860,900	32.55%	12,595,400	178,456,300

**PRO FORMA SUMMARY OF TOTAL DEBT SERVICE PAYABLE  
AND BUDGET PROJECTION FOR FISCAL YEAR 2017-2018**

	Actual 2015-16*	Estimates 2016-17	Budget Projections 2017-2018		Less Funds Available	Amount Needed
			Principal	Interest		
PROPRIETARY FUNDS						
Water Fund:						
Serial Bonds	\$ 3,991,747	\$ 2,279,939	\$ 1,586,158	\$ 807,123	\$ 2,393,281	\$ -
Bond Anticipation Notes	-	-	-	-	-	-
Total Water Fund	<u>3,991,747</u>	<u>2,279,939</u>	<u>1,586,158</u>	<u>807,123</u>	<u>2,393,281</u> (1)	-
Sewer Fund:						
Serial Bonds	474,965	189,921	151,302	64,019	215,321	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Sewer Fund	<u>474,965</u>	<u>189,921</u>	<u>151,302</u>	<u>64,019</u>	<u>215,321</u> (2)	-
GENERAL LONG TERM/SHORT TERM DEBT						
General Projects:						
EFC Fees	24,424	23,200	-	-	-	21,962
Serial Bonds	18,551,593	12,697,268	9,357,004	3,809,895	1,837,799 (3)	11,329,100
	<u>18,576,017</u>	<u>12,720,468</u>	<u>9,357,004</u>	<u>3,809,895</u>	<u>1,837,799</u>	<u>11,351,062</u>
Total General Fund	<u>18,576,017</u>	<u>12,720,468</u>	<u>9,357,004</u>	<u>3,809,895</u>	<u>1,837,799</u>	<u>11,351,062</u>
Library Fund:						
Serial Bonds	530,616	530,546	382,534	201,994	-	-
Bond Anticipation Notes	-	-	-	-	-	-
Total Library Fund	<u>530,616</u>	<u>530,546</u>	<u>382,534</u>	<u>201,994</u>	<u>-</u>	<u>584,528</u>
Total Debt Service	<u>\$ 23,573,345</u>	<u>\$ 15,720,874</u>	<u>\$ 11,476,998</u>	<u>\$ 4,883,031</u>	<u>\$ 4,446,401</u>	<u>\$ 11,935,590</u>
Recapitulation:						
EFC Administrative Fee	\$ 24,424	\$ 23,200	\$ -	\$ -	\$ -	\$ 21,962
Serial Bonds	23,548,921	15,697,674	11,476,998	4,883,031	4,446,401	11,913,628
Bond Anticipation Notes	-	-	-	-	-	-
	<u>\$ 23,573,345</u>	<u>\$ 15,720,874</u>	<u>\$ 11,476,998</u>	<u>\$ 4,883,031</u>	<u>\$ 4,446,401</u>	<u>\$ 11,935,590</u>

\* Includes Refunded issues

(1) \$2,393,281 Water Fees

(2) \$215,321 Sewer Rent Fees

(3) Includes \$526,288 WP Hospital's portion of debt service for Longview Garage  
and \$100,000 from Open Space Reserve

(4) \$1,682,337 from Appropriation of Debt Service Fund Balance; \$155,462 EFC Subsidy

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2017 & 2018**

<u>Description</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rate (%)</u>	<u>Fiscal Year Final Maturity</u>	<u>Outstanding 6/30/2017</u>	<u>Fiscal Year 2017-2018</u>		<u>Balance Outstanding 6/30/2018</u>
						<u>Principal Payments</u>	<u>Interest Payments</u>	
General Projects:								
Public Improvements - Series A	2008	\$ 3,210,000	3.375-4.00	2028	\$ 190,362	\$ 190,362	\$ 6,901	\$ -
Public Improvements	2010	6,261,050	1.50-4.00	2030	3,977,567	240,732	147,388	3,736,835
Public Improvements - R 2003	2011	2,254,242	2.00-5.00	2018	415,676	415,676	20,784	-
Public Improvements	2011	9,586,375	2.00-3.125	2027	6,919,016	601,981	173,441	6,317,035
Public Improvements (Certs & URA)	2011	6,945,000	2.00-3.125	2027	5,012,588	436,116	125,652	4,576,472
Public Improvements - R 2004 & 2005	2012	2,601,682	2.00-5.00	2025	1,768,144	249,905	88,406	1,518,239
Public Improvements (Cert & Capital)	2012	5,844,805	2.00-3.00	2027	4,372,853	390,476	111,207	3,982,377
Public Improvements - EFC	2013	10,775,259	0.26-4.61	2033	8,785,000	500,000	310,923	8,285,000
Public Improvements	2013	7,195,350	2.25-3.00	2028	5,855,497	469,167	151,788	5,386,330
Public Improvements	2014	3,269,991	2.00-3.25	2029	2,875,311	202,820	74,534	2,672,491
Public Improvements	2015	8,703,200	5.00-3.00	2035	8,343,267	368,578	207,331	7,974,689
Public Improvements	2016	8,920,250	2.00-5.00	2036	8,920,250	374,119	315,279	8,546,131
Public Improvements - R 2006 & 2007	2016	5,758,200	0.640-1.670	2021	4,799,040	537,856	200,026	4,261,184
Public Improvements	2017	7,719,250	3.00	2032	7,719,250	-	238,050	7,719,250
Public Improvements -R 2007(2002 A & B)-Ser	2017	7,965,000	2.00-3.00	2022	7,935,000	1,510,000	227,718	6,425,000
Public Improvements -R2008 A - Series B	2017	1,776,715	3.00-4.00	2028	1,776,715	7,932	58,961	1,768,783
		<u>98,786,369</u>			<u>79,665,536</u>	<u>6,495,720</u>	<u>2,458,389</u>	<u>73,169,816</u>
Library Fund:								
Public Improvements	2010	37,500	1.50-4.00	2030	27,065	1,638	1,003	25,427
Public Improvements	2011	806,625	2.00-3.125	2027	582,186	50,653	14,594	531,533
Public Improvements - R 2004 & 2005	2012	2,216,408	2.00-5.00	2025	1,606,854	180,815	80,343	1,426,039
Public Improvements	2012	906,000	2.00-3.00	2027	677,834	60,528	17,238	617,306
Public Improvements	2013	162,000	2.25-3.00	2028	131,834	10,563	3,417	121,271
Public Improvements	2014	1,263,000	2.00-3.25	2029	1,110,559	78,337	28,788	1,032,222
Public Improvements	2017	1,919,000	3.00	2032	1,919,000	-	56,611	1,919,000
		<u>7,310,533</u>			<u>6,055,332</u>	<u>382,534</u>	<u>201,994</u>	<u>5,672,798</u>
		<u>106,096,902</u>			<u>85,720,868</u>	<u>6,878,254</u>	<u>2,660,383</u>	<u>78,842,614</u>

S/T

(continued)

**PRO FORMA SCHEDULE OF SERIAL BOND INDEBTEDNESS**  
**JUNE 30, 2017 & 2018 (cont.)**

Description	Sale Date	Original Borrowing	Interest Rate (%)	Fiscal Year Final Maturity	Outstanding 6/30/2017	Fiscal Year 2017-2018		Balance Outstanding 6/30/2018
						Principal Payments	Interest Payments	
Parking Projects:								
Public Improvements - Series B	2008	18,750,000	4.00-4.375	2033	625,000	625,000	25,781	-
Public Improvements - Series C (Taxable)	2008	250,000	6.25-6.75	2033	160,000	10,000	10,625	150,000
Public Improvements	2010	1,326,000	1.50-4.00	2030	957,033	57,923	35,462	899,110
Public Improvements - R 2003	2011	839,803	2.00-5.00	2018	154,857	154,857	7,742	-
Public Improvements	2011	1,417,000	2.00-3.125	2027	1,022,727	88,981	25,637	933,746
Public Improvements - R 2004 & 2005	2012	4,258,463	2.00-5.00	2029	3,228,035	242,376	146,271	2,985,659
Public Improvements	2012	2,954,250	2.00-3.00	2027	2,210,253	197,366	56,209	2,012,887
Public Improvements	2013	2,383,150	2.25-3.00	2028	1,939,381	155,391	50,273	1,783,990
Public Improvements	2014	17,548,350	2.00-3.25	2029	15,430,305	1,088,429	399,987	14,341,876
Public Improvements	2015	1,717,000	2.00-3.00	2035	1,645,991	72,714	40,903	1,573,277
Public Improvements	2016	303,000	5.00-3.00	2036	303,000	12,708	10,709	290,292
Public Improvements - R 2006 & 2007	2016	937,149	0.640-1.670	2021	791,838	80,539	32,439	711,299
Public Improvements	2017	3,363,300	3.00	2032	3,363,300	-	99,218	3,363,300
Public Improvements -R 2008 B Series A	2017	13,805,000	2.00-3.00	2033	13,675,000	75,000	410,250	13,600,000
		69,852,465			45,506,720	2,861,284	1,351,506	42,645,436
Water Fund:								
Public Improvements - Series A	2008	1,000,000	3.375-4.00	2008	49,638	49,638	1,799	-
Public Improvements - R (2003)	2010	3,062,500	1.50-4.00	2030	2,210,341	133,776	81,903	2,076,565
Public Improvements - R 2004 & R2005	2011	198,897	2.00-5.00	2018	36,676	36,676	1,834	-
Public Improvements	2012	2,013,447	2.00-5.00	2025	1,431,967	166,904	71,599	1,265,063
Public Improvements	2012	2,043,000	2.00-3.00	2027	1,528,491	136,488	38,871	1,392,003
Public Improvements	2013	151,500	2.25-3.00	2028	123,288	9,878	3,195	113,410
Public Improvements	2014	252,500	2.00-3.25	2029	222,024	15,661	5,755	206,363
Public Improvements	2015	15,554,000	2.00-3.00	2035	14,910,742	658,707	370,535	14,252,035
Public Improvements	2016	2,800,750	5.00-3.00	2036	2,800,750	117,465	98,991	2,683,285
Public Improvements - R 2006 & 2007	2016	2,574,730	0.640-1.670	2027	2,101,424	258,897	87,991	1,842,527
Public Improvements	2017	992,350	3.00	2032	992,350	-	29,275	992,350
Public Improvements - R 2008 A Series B	2017	463,285	3.00-4.00	2028	463,285	2,068	15,375	461,217
		31,106,959			26,870,976	1,586,158	807,123	25,284,818
Sewer Fund:								
Public Improvements - R 2003	2010	135,775	1.50-4.00	2030	97,994	5,931	3,631	92,063
Public Improvements	2011	232,058	2.00-5.00	2018	42,791	42,791	2,140	-
Public Improvements	2011	275,000	2.00-3.125	2027	198,483	17,269	4,975	181,214
Public Improvements	2012	301,500	2.00-3.00	2027	225,570	20,142	5,737	205,428
Public Improvements	2014	479,700	2.00-3.25	2029	421,801	29,753	10,934	392,048
Public Improvements	2016	303,000	5.00-3.00	2036	303,000	12,708	10,709	290,292
Public Improvements - R 2006 & 2007	2016	319,921	0.640-1.670	2027	277,698	22,708	10,995	254,990
Public Improvements	2017	505,000	3.00	2032	505,000	-	14,898	505,000
		2,551,954			2,072,337	151,302	64,019	1,921,035
Total Serial Bonds:		\$ 209,608,280			\$ 160,170,901	\$ 11,476,998	\$ 4,883,031	\$ 148,693,903

# PRO FORMA SCHEDULE OF DEBT PAYABLE JUNE 30, 2017 & 2018

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/17</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2017-2018 Principal Payments</u>	<u>Interest Payments</u>	<u>Balance Outstanding 6/30/18</u>
<b>General Projects:</b>								
Mamaroneck Ave. Signalization Ph. 1	\$ 252,500	\$ 97,500 (1)		\$ -				\$ -
Traffic Signal Replacement Main/Court&Bloomingda	227,250	97,250 (1)						
City-wide Security & Fire Alarm Upgrades	303,000	303,000		303,000				303,000
Fiber Optic Traffic System As Builts	50,500	50,500 (1)						
Local Traffic Controller Upgrade	141,400	141,400		141,400				141,400
WP Multi-Modal Transportation Study	1,000,000 (2)	1,000,000 (2)		1,000,000				
Prisoner Processing Area	101,000	101,000 (1)						
Maple Avenue SWD Phase II	404,000	404,000		404,000				404,000
City Hall Steam Pipe Rehabilitation	303,000	303,000		303,000				303,000
Fire Hose Replacement	128,850	128,850		128,850				128,850
Renovations to Fire Facilities FY 16	757,500	757,500 (1)						
Kitrell Park Improvements	404,000	404,000 (1)						
A/C Replacement Communications Rm PS Bldg	303,000	303,000 (1)						
City Hall Rear Steps	60,600	60,600 (1)						
City Hall Electrical Systems	858,500	858,500 (1)						
Library Plaza Surface Replacement	252,500	252,500 (1)						
Misc SWD FY 15-16	404,000	404,000		404,000				404,000
Salt Storage Building	303,000	303,000 (1)						
Miscellaneous Street Reconstruction FY 17	1,297,850	1,297,850 (1)						
City-wide IT Infrastructure Improvements	126,250	126,250 (1)						
Rolling Stock Acquisition Heavy Duty Vehicles FY 17	2,326,000	2,326,000 (1)						
Turnure Park Improvements	383,800	383,800 (1)						
PS Indoor Firearms Range	313,100	313,100		313,100				313,100
Renovation to Fire Facilities FY 17	505,000	505,000		505,000				505,000
Renaissance Fountain Improvements	300,000	300,000 (1)						-
Protector Clothing Extractors and Dryers	78,800	78,800		78,800				78,800
Renovations to Municipal Facilities FY 17	75,750	75,750		75,750				75,750
FY 16-17 Capital Improvement Program								892,800
FY 17-18 Capital Improvement Program								10,131,630
S/T General Improvements	11,661,150	11,376,150	-	3,656,900		-	-	13,681,330
<b>Library:</b>								
Library Air Handler System	505,000	505,000 (1)						
Library Boilers	404,000	404,000 (1)						
Library Improvements First Floor	1,010,000	1,010,000 (1)						
FY 17-18 Capital Improvement Program								151,500
S/T Library Improvements	1,919,000	1,919,000	-	-		-	-	151,500

(1) \$14,498,900 serial bonds sold in February 2017 of which \$9,638,250 is tax-supported

(2) Of this amount \$1 million is a grant from NYSERDA.

**PRO FORMA SCHEDULE OF DEBT PAYABLE**  
**JUNE 30, 2017 & 2018 (cont.)**

<u>Description</u>	<u>Authorization</u>	<u>Unissued</u>	<u>Original Issue</u>	<u>Projected Balance 6/30/17</u>	<u>Projected Interest Rate</u>	<u>Fiscal Year 2017-2018 Principal Payments</u>	<u>Interest Payments</u>	<u>Balance Outstanding 6/30/18</u>
<b>Parking:</b>								
Garage Membrane Design & Replacement	101,000	101,000 (1)						
Chester Maple Garage Fire System Upgrade	252,500	252,500 (1)						50,500
Lex-Grove E/W Generator Replacement Design	50,500	50,500		50,500				
Municipal Parking Structure Rehabilitation FY 16	505,000	505,000 (1)						
Garage Elevator Modernization	2,504,800	2,504,800 (1)		404,000				404,000
Municipal Parking Lot Rehabilitation	404,000	404,000						1,060,500
FY 17-18 Capital Improvement Program								1,515,000
S/T Parking Improvements	3,817,800	3,817,800	-	454,500		-	-	
<b>Water Fund:</b>								
Storage Reservoir Replacement-Design	502,500	502,500 (1)						
New Well Field	101,000	101,000		101,000				101,000
Filtration Plant Rehabilitation	2,272,500	2,020,000		2,020,000				2,020,000
Fluoride Tank Replacement OSPS	2,525,000	2,525,000		2,525,000				2,525,000
Fluoride Tank Replacement CAPS	1,212,000	1,212,000		1,212,000				1,212,000
Invasive Species Management	489,850	489,850 (1)						
Replace/Reconstruct Water Lines FY 15-16	2,525,000	2,525,000		2,525,000				2,525,000
FY 16-17 Capital Improvement Program								6,060,600
FY 17-18 Capital Improvement Program								21,616,000
S/T Water Fund	9,627,850	9,375,350	-	8,383,000		-	-	36,059,600
<b>Sewer Fund:</b>								
Misc. Sanitary Sewer Reconstruction FY 14-15	505,000	505,000 (1)						
Misc. Sanitary Sewer Reconstruction FY 15-16	505,000	505,000		505,000				505,000
FY 16-17 Capital Improvement Program				-				-
FY 17-18 Capital Improvement Program								1,010,000
S/T Sewer Fund	1,010,000	1,010,000	-	505,000		-	-	1,515,000
<b>Total Debt Payable</b>	<b>\$ 28,035,800</b>	<b>\$ 27,498,300</b>	<b>\$ -</b>	<b>\$ 12,999,400</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,922,430</b>

(1) \$ 14,498,900 in serial bonds sold in February 2017 of which \$4,860,650 is self-liquidating debt

(2) Of this amount, \$600,000 is a potential grant from NYS Clean Water Act

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# **SUPPLEMENTAL INFORMATION**

**CITY OF WHITE PLAINS, NEW YORK  
DEMOGRAPHIC AND STATISTICAL FACTS  
JUNE 30, 2016**

Located in central Westchester, the City of White Plains, with a 2010 census population of 56,853, occupies an area of almost 10 square miles. It is the seat of Westchester County, located just north of New York City about 4 miles east of the Hudson River and 2.5 miles northwest of Long Island Sound.

The first non-native settlement of White Plains was in November 1683 by a party of Connecticut Puritans. In 1758, White Plains became the seat of Westchester County and in 1788 the Town of White Plains was created. In the first United States Census, conducted in 1790, the White Plains population was 505. In 1800, the population was 575 and in 1830 it was 830. White Plains was incorporated as a village in 1866. By 1870, 26 years after the arrival of the railroad, the population was 2,630 and it was 4,508 in 1890. In 1900 the population was 7,899 and it increased to 26,425 in 1910. White Plains became a city in 1916.

With the building boom after World War II and the construction of parkways and expressways, downtown White Plains became a major and destination retail shopping location. This was also a period that many major corporations based in New York City relocated operations to White Plains. However, by the early 1990s, economic development had stagnated and was hampered by a deep recession. By 2003, however, the City had new developments such as the City Center followed by the Ritz-Carlton Hotel. In 2010 White Plains started the beginning of a new downtown development renaissance. Residential units are being built on 55 Bank Street and Westmoreland Avenue. Demolition of the former Pavilion mall will start shortly; it will be replaced by a major retail/residential complex. Approvals are in place to convert the former Esplanade senior housing complex into rental apartments.

Despite its modest size and population, White Plains is a regional center for business, retail, government and medical services. Its commercial base and business economy are comparable to cities much larger in area and population, yet White Plains is first and foremost a community of distinct and diverse residential neighborhoods with a substantial open space character.

White Plains residents were prominently born in the United States, 65.5%, foreign born are 32.6% and those born in Puerto Rico, a U.S. island or abroad to American parents are 1.9%.

Of the City's population, five years and older: 54.9% speak English only, 31.8% speak Spanish and 13.3% speak a language other than Spanish. Some speak more than one language.

Education levels are: less than a high school graduate, 13.6%; a high school or high school equivalency diploma, 19.3%; some college or an associate's degree, 20.9%; a bachelor's degree, 24.0% and a graduate or professional degree, 22.2%.

**DEMOGRAPHIC STATISTICS**

Fiscal Year	Population <sup>(1)</sup>	Medium Age <sup>(2)</sup>	Per Capita Income <sup>(2)</sup>	Median Family Income <sup>(2)</sup>	Median Household Income <sup>(2)</sup>	Public School Enrollment <sup>(3)</sup>	Unemployment Rate <sup>(4)</sup>
2015-16	58,459	38.3	\$ 45,909	\$102,512	\$ 80,442	7,130	3.4%
2014-15	58,035	38.1	\$ 46,673	\$101,130	\$ 81,743	7,117	3.8%
2013-14	57,866	38.7	\$ 46,122	\$ 97,500	\$ 80,701	7,073	4.6%
2012-13	57,403	39.4	\$ 46,529	\$ 93,864	\$ 75,254	7,260	5.7%

Sources: (1) U.S. Census Bureau, Annual Estimates of the Resident Population: April 1, 2011 to July 1, 2015

(2) U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates

(3) Annual School Census of the White Plains Board of Education

(4) U.S. Bureau of Labor and Statistics for the City of White Plains, not seasonally adjusted, annual average

## GENERAL INFORMATION

Date of Incorporation	1916	Municipal Water Operations:	
Form of Government	Mayor-Council	Number of Metered Accounts	9,575
Area	9.79 Square Miles	Average Daily Consumption	8,324,000 gallons
Police Protection:		Miles of Water Mains	159.4
Number of Stations	1	Supply	New York City
Fire Protection:			Aqueduct
Number of Stations	7 (2 of which are equipped but not staffed)		
Number of Fire Hydrants	2,057	Recreation and Culture:	
		Total Acres of Parks	231
Public Works:		Number of Parks and Recreation Facilities	23
Number of Street Lights	5,960	Number of Youth Programs	488
Miles of Paved City Streets	150	Number of Adult Programs	160
Miles of Sanitary Sewers	127.1	Number of Senior Programs	584
Miles of Storm Water Drains	83	Number of Libraries	1
		Number of Volumes	277,219

## PRINCIPAL TAXPAYERS JUNE 30, 2016

Rank	Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation
1	Consolidated Edison	Public Utility	\$ 12,970,911	4.68%
2	Westchester Mall, LLC	Retail Outlet	10,551,450	3.81
3	44 S. Broadway Property, LLC	Office Space Rental	4,200,000	1.52
4	White Plains Plaza	Office Space Rental	4,161,460	1.50
5	White Plains Galleria	Retail Outlet	3,540,000	1.28
6	Gateway I Group, Inc.	Office Space Rental	3,425,000	1.24
7	Cali WP Realty Associates, LP	Real Estate Devel.	3,150,000	1.14
8	Reckson Realty	Office Space Rental	2,700,000	0.97
9	Amrcn. Telephone & Telegraph	Public Utility	2,377,457	0.86
10	Avalon WP I, LLC	Apartments	2,249,000	0.81
11	Clayton Estates LLC	Apartments	1,950,000	0.70
12	Verizon New York, Inc.	Public Utility	1,823,666	0.66
13	Westpark I, LLC	Office Space Rental	1,675,000	0.61
14	HPT ING 2 Properties	Hotel	1,650,000	0.60
15	OPSG Mamaroneck Avenue	Office Space Rental	1,600,000	0.58
16	ERST 10 Bank Street, LLC	Office Space Rental	1,500,000	0.54
17	Bryant Gardens Corp.	Cooperative Apts.	1,340,000	0.48
18	707/709 Westchester	Office Space Rental	1,220,000	0.44
19	Reckson Operating	Office Space Rental	1,050,000	0.38
20	Bloomingdale's Inc.	Retail Outlet.	1,045,000	0.38
			<b><u>\$64,178,944</u></b>	<b><u>23.18%</u></b>

**CITY OF WHITE PLAINS  
CONSTITUTIONAL TAX LIMIT  
PROJECTED AS OF JULY 1, 2017**

	<u>Fiscal Year Ended June 30</u>	<u>Full Valuation Real Estate</u>	<u>Tax Rate Equivalent</u>	<u>Percentage of Tax Rate</u>
	2017	\$ 8,654,021,563		
	2016	8,395,606,364		
	2015	7,959,169,397		
	2014	7,367,124,483		
	2013	7,447,894,486		
		<u>\$ 39,823,816,293</u>		
Five-Year Average Full Valuation		<u>\$ 7,964,763,259</u>		
Tax Limit 2%		<u>\$ 159,295,265</u>	<u>\$ 575.22</u>	<u>100.00%</u>
FY 2017-18 Tax Levy <sup>(1)</sup>		<u>\$ 57,844,321</u>	<u>\$ 205.37</u>	<u>35.70%</u>
Allowable Exclusions <sup>(2)</sup>		<u>(13,535,549)</u>	<u>(48.06)</u>	<u>-8.36%</u>
Tax Levy Subject to Limit		<u>44,308,772</u>	<u>157.31</u>	<u>27.35%</u>
Tax Margin		<u>\$ 114,986,493</u>	<u>\$ 417.91</u>	<u>72.65%</u>

<sup>(1)</sup> Based upon Assessed Valuation of \$281,659,061 as certified by the Assessor on March 1, 2017 and adopted Tax Rate of \$205.37 per \$1,000 of assessed value.

<sup>(2)</sup> Based upon projected 2017-18 debt payments less projected debt service fund balance at June 30, 2017.

**Constitutional Tax Limit - Last Ten Fiscal Years:**

<u>Year</u>	<u>Constitutional Tax Limit</u>	<u>Tax Levy</u>	<u>Total Exclusions</u>	<u>Tax Levy Subject To Tax Limit</u>	<u>Constitutional Tax Margin</u>	<u>Percent Exhausted</u>
2016-17	\$ 159,295,265	\$ 55,648,820	\$ 10,612,264	\$ 45,036,556	\$ 114,258,709	28.27%
2015-16	156,651,033	55,616,023	9,873,711	45,742,312	110,908,721	29.20%
2014-15	166,900,331	54,326,680	13,521,876	40,804,804	126,095,527	24.45%
2013-14	179,641,197	53,253,982	12,013,972	41,240,010	138,401,187	22.96%
2012-13	192,017,243	50,834,785	10,562,977	40,271,808	151,745,435	20.97%
2011-12	196,607,681	48,985,900	10,418,598	38,567,302	158,040,379	19.62%
2010-11	195,263,275	47,210,932	8,251,695	38,959,237	156,304,038	19.95%
2009-10	186,996,219	44,795,451	8,595,552	36,199,899	150,796,320	19.36%
2008-09	173,290,634	42,794,228	9,259,647	33,534,581	139,756,053	19.35%
2007-08	158,251,178	41,145,849	9,952,296	31,193,553	127,057,625	19.71%

Source: City of White Plains Finance Department

**CITY OF WHITE PLAINS  
SCHEDULE OF PROPERTY TAX RATES  
PER \$1,000 ASSESSED VALUATION  
ALL OVERLAPPING GOVERNMENTS**

Year	City of White Plains	White Plains School District	Westchester County					Total Tax Rate
			County	Sewer Districts	Refuse Disposal District	Total		
2017-18	\$205.37	\$626.37	\$102.96	\$14.68 (1) 18.25 (2)	\$9.26	\$126.90 130.47	\$958.64 962.21	
2016-17	200.95	615.61	103.89	14.77 (1) 16.63 (2)	9.27	127.93 129.79	944.49 946.35	
2015-16	200.74	613.74	103.73	14.80 (1) 15.92 (2)	9.53	128.06 129.18	942.54 943.66	
2014-15	196.14	600.22	100.99	14.80 (1) 15.53 (2)	9.14	124.93 125.66	921.29 922.02	
2013-14	191.74	583.21	99.24	15.79 (1) 16.33 (2)	9.43	124.46 125.00	899.41 899.95	
2012-13	184.47	565.50	106.28	16.43 (1) 18.28 (2)	10.02	132.73 134.58	882.70 909.53	
2011-12	176.11	548.89	110.59	17.17 (1) 18.82 (2)	10.51	138.27 139.92	863.27 889.89	
2010-11	167.82	534.63	112.97	17.13 (1) 18.94 (2)	10.50	140.60 142.41	843.05 867.41	
2009-10	157.06	515.15	110.88	15.95 (1) 18.44 (2)	10.17	137.00 139.49	809.21 841.94	
2008-09	147.47	503.01	102.80	14.51 (1) 17.53 (2)	9.82	127.13 130.15	789.75 790.22	
2007-08	141.93	474.62	93.22	12.96 (1) 15.75 (2)	10.15	116.33 119.12	732.88 735.67	
2006-07	132.64	443.77	88.89	10.32 (1) 13.29 (2)	10.24	109.45 112.42	685.86 698.12	
2005-06	123.05	410.45	86.10	9.82 (1) 12.43 (2)	10.28	106.20 12.43	639.70 545.93	
2004-05	117.61	375.30	82.26	8.73 (1) 10.75 (2)	9.75	100.74 102.76	593.65 595.67	
2003-04	104.31	349.03	62.88	7.80 (1) 9.39 (2)	8.60	79.28 80.87	532.62 534.21	

(1) Bronx Valley District  
(2) Mamaroneck District

City of White Plains, New York	
Office of State Comptroller Tax Levy Cap Reporting Form	
Adopted Budget Fiscal Year Ended June 30, 2018	
Prepared May 30, 2017	
Tax Levy Cap - Calculations and Totals	
<b>Tax Levy Limit ( Cap) Before Adjustments and Exclusions:</b>	
1. a. Real property tax levy current fiscal year	\$ 55,648,820
b. BID special assessment levies current fiscal year	665,000
Total taxes levied current fiscal year	56,313,820
2. Less total reserve amount (including interest earned) from current fiscal year	-
	56,313,820
3. Tax Base Growth Factor	1.0053
	56,612,283
4. Add PILOTS receivable current fiscal year	3,051,580
	59,663,863
Allowable levy growth factor (2% or rate of inflation, whichever is less)	1.0126
	60,415,628
5. Less PILOTS receivable forthcoming fiscal year	(1,913,133)
7. Plus available carryover from current fiscal year	13,758
<b>Total Levy Limit (Cap) Before Adjustments and Exclusions</b>	<b>58,516,253</b>
<b>9. Adjustments for Transfer of Local Government Functions:</b>	
Costs incurred from transfer of local government functions	-
Savings realized from transfer of local government functions	-
<b>Total Adjustments for Transfer of Local Government Functions</b>	<b>-</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>58,516,253</b>
<b>Exclusions:</b>	
6. Tax levy necessary for expenditures resulting from tort orders/judgments over 5% current fiscal year tax levy	-
8. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	-
a. ERS	-
b. PFRS	-
c. TRS	-
<b>Total Exclusions</b>	<b>-</b>
<b>Tax Levy Limit, Adjusted for Transfers and Exclusions</b>	<b>\$ 58,516,253</b>
Proposed real property tax levy	\$ 57,844,321
Proposed BID special assessments	665,000
Proposed Total Real Property Tax Levy	\$ 58,509,321
<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$ 6,932</b>
<b>Do you plan to override the cap in the forthcoming year?</b>	<b>No</b>
<b>For informational purposes only:</b>	
Total taxes levied current fiscal year	\$ 56,313,820
Tax levy limit forthcoming fiscal year	58,516,253
Additional tax levy amount available within tax limit in forthcoming year	\$ 2,202,433
Tax levy forthcoming year as percentage increase over current year tax levy	3.91%



**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**  
(for local use only -- not to be filed with NYS Board of Real Property Services)

**Date: May 30, 2017**

**Taxing Jurisdiction:** City of White Plains

**Fiscal Year Beginning:** July 01, 2017

**Total equalized value in taxing jurisdiction: \$ 13,083,094,100**

<b>Exemption Code (Column A)</b>	<b>Exemption Description (Column B)</b>	<b>Statutory Authority (Column C)</b>	<b>Number of Exemptions (Column D)</b>	<b>Payments in Lieu of Taxes (PILOTs) (Column E)</b>
12100	STATE OWN	RPTL 400(2)	1	146,818
18020	COUNTY IDA	RPTL 412-a &	8	1,679,315
		GML 874		
18600	HOUSING	RPTL 404(1)	4	87,000
<b>Totals</b>			13	\$1,913,133

**CITY OF WHITE PLAINS  
SCHEDULE OF PROPERTY TAX LEVIES AND  
COLLECTIONS LAST TEN FISCAL YEARS <sup>(1)</sup>**

<b>Fiscal Year</b>	<b>Property Tax Levy</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years <sup>(2)</sup></b>	<b>Total Collections to Date</b>	
		<b>Amount Collected</b>	<b>Percent of Levy</b>		<b>Amount Collected</b>	<b>Percent of Levy</b>
2015-16	\$ 55,616,023	\$ 55,317,834	99.46%	\$ -	\$ 55,317,834	99.46%
2014-15	54,326,680	54,060,085	99.51%	150,043	54,210,128	99.79%
2013-14	53,253,982	52,945,567	99.42%	213,981	53,159,548	99.82%
2012-13	50,834,785	50,539,754	99.42%	241,340	50,781,094	99.89%
2011-12	48,985,900	48,560,717	99.13%	395,878	48,956,595	99.94%
2010-11	47,210,932	46,801,722	99.13%	388,280	47,190,002	99.83%
2009-10	44,795,451	44,262,211	98.81%	338,294	44,600,505	99.56%
2008-09	42,794,228	42,430,049	99.15%	359,471	42,789,520	99.99%
2007-08	41,145,849	40,802,400	99.16%	341,499	41,143,899	100.00%
2006-07	39,281,812	39,107,050	99.56%	174,762	39,281,812	100.00%

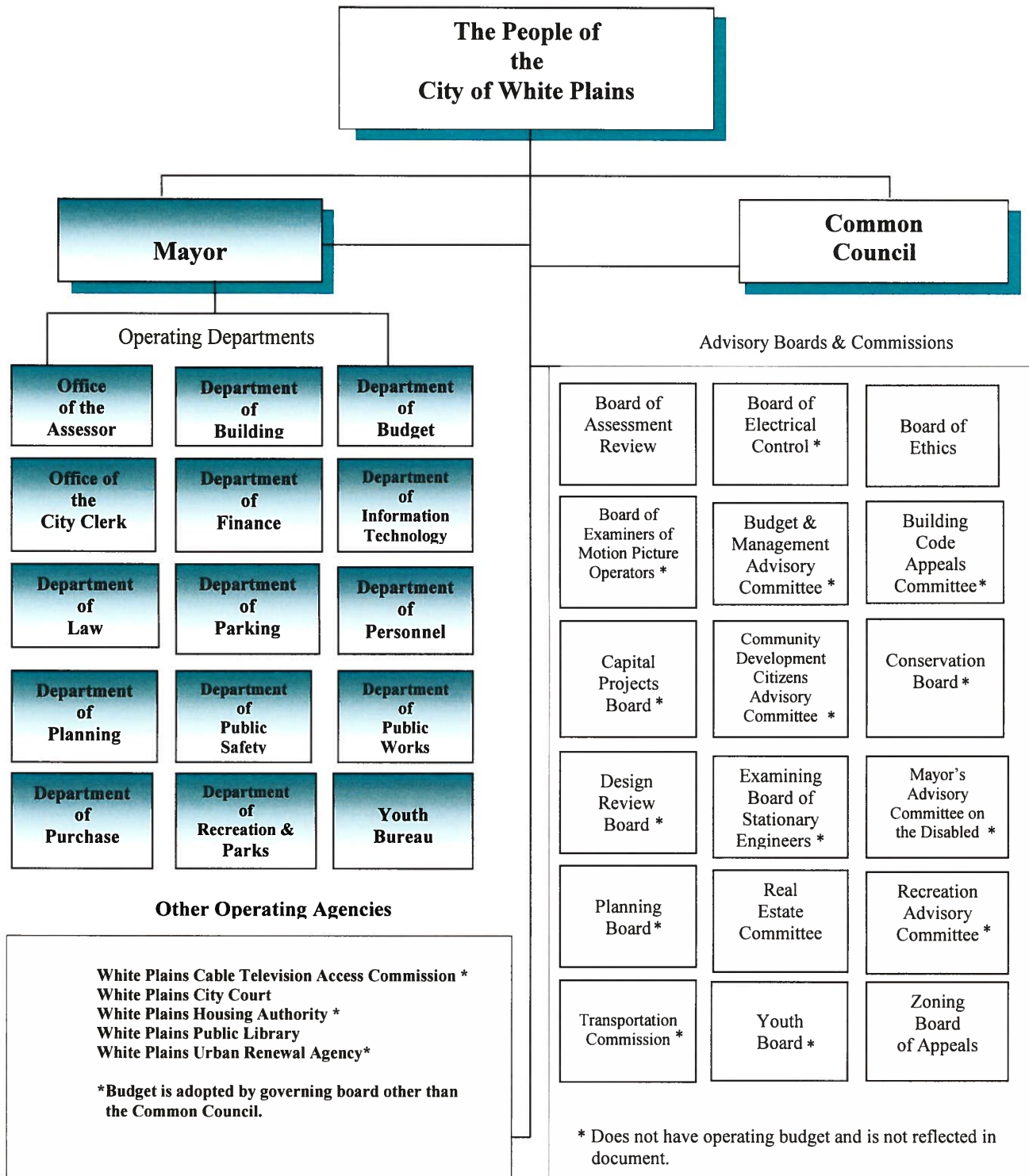
(1) Source - City of White Plains Comprehensive Annual Financial Report for the Fiscal Year July 1, 2015 - June 30, 2016.

(2) Collections in subsequent years are through June 30, 2016.

**CITY OF WHITE PLAINS  
QUARTERLY SALES TAX RECEIPTS  
UNRESTRICTED FUNDS**

Month	2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		Variance Over/Under 15-16
July	\$ 3,510,417	4.9%	\$ 3,625,068	3.3%	\$ 3,611,093	-0.4%	\$ 3,560,309	-1.4%	\$ 3,589,763	0.8%	\$ 3,721,805	3.7%	
August	3,486,543	2.7%	3,623,198	3.9%	3,686,485	1.7%	3,713,549	0.7%	3,422,138	-7.8%	3,388,752	-1.0%	
September	4,506,575	8.9%	3,473,603	-22.9%	4,087,163	17.7%	3,981,515	-2.6%	4,129,685	3.7%	4,414,017	6.9%	
	<u>11,503,535</u>	<u>5.7%</u>	<u>10,721,869</u>	<u>-6.8%</u>	<u>11,384,741</u>	<u>6.2%</u>	<u>11,255,373</u>	<u>-1.1%</u>	<u>11,141,586</u>	<u>-1.0%</u>	<u>11,524,574</u>	<u>3.4%</u>	
October	3,680,045	-8.5%	3,630,717	-1.3%	3,602,434	-0.8%	3,623,655	0.6%	3,879,958	7.1%	3,584,205	-7.6%	
November	3,598,381	-0.1%	3,571,600	-0.7%	3,703,782	3.7%	3,705,654	0.1%	3,791,449	2.3%	3,639,874	-4.0%	
December	4,440,492	-13.2%	4,292,274	-3.3%	4,394,754	2.4%	4,516,148	2.8%	3,775,622	-16.4%	4,257,781	12.8%	
	<u>11,718,918</u>	<u>-8.0%</u>	<u>11,494,591</u>	<u>-1.9%</u>	<u>11,700,970</u>	<u>1.8%</u>	<u>11,845,457</u>	<u>1.2%</u>	<u>11,447,029</u>	<u>-3.4%</u>	<u>11,481,860</u>	<u>0.3%</u>	
January	4,222,624	-0.3%	4,392,112	4.0%	4,388,117	-0.1%	4,332,715	-1.3%	4,054,317	-6.4%	4,045,642	-0.2%	
February	3,742,587	11.1%	3,664,552	-2.1%	3,615,727	-1.3%	3,490,294	-3.5%	3,422,693	-1.9%	3,220,221	-5.9%	
March	3,676,370	-6.3%	3,667,421	-0.2%	3,745,379	2.1%	3,778,152	0.9%	3,927,965	4.0%	3,739,130	-4.8%	
	<u>11,641,581</u>	<u>1.0%</u>	<u>11,724,085</u>	<u>0.7%</u>	<u>11,749,223</u>	<u>0.2%</u>	<u>11,601,161</u>	<u>-1.3%</u>	<u>11,404,975</u>	<u>-1.7%</u>	<u>11,004,993</u>	<u>-3.5%</u>	
April	3,682,337	6.2%	3,537,260	-3.9%	3,509,414	-0.8%	3,643,624	3.8%	3,506,633	-3.8%	3,169,010	-9.6%	
May	3,532,656	4.1%	3,538,909	0.2%	3,476,078	-1.8%	3,698,478	6.4%	3,315,192	-10.4%			
June	3,796,376	-15.3%	3,905,885	2.9%	4,850,144	24.2%	3,831,237	-21.0%	3,996,972	4.3%			
	<u>11,011,369</u>	<u>-2.9%</u>	<u>10,982,054</u>	<u>-0.3%</u>	<u>11,835,636</u>	<u>7.8%</u>	<u>11,173,339</u>	<u>-5.6%</u>	<u>10,818,797</u>	<u>-3.2%</u>			
Total	<u>\$45,875,403</u>	<u>-1.3%</u>	<u>\$44,922,599</u>	<u>-2.1%</u>	<u>\$46,670,570</u>	<u>3.9%</u>	<u>\$45,875,330</u>	<u>-1.7%</u>	<u>\$44,812,387</u>	<u>-2.3%</u>	<u>\$37,180,437</u>	<u>-0.9%</u>	
Tax Stabilization	<u>\$5,097,268</u>		<u>\$4,991,398</u>		<u>\$5,185,617</u>		<u>\$5,097,259</u>		<u>\$4,979,155</u>		<u>\$4,131,160</u>		
TFN Months Y-T-D													
<u>\$37,180,437</u>													
<u>-0.9%</u>													

\* New City rate of 2.50% effective 06/01/2010 of which .25% dedicated to Tax Stabilization Account; total new rate 8.5%



# CITY OF WHITE PLAINS

## FULL TIME PERSONNEL SUMMARY

DEPARTMENT	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET	2017-18 ADOPTED BUDGET
<b>GENERAL FUND:</b>					
<b>Council and Boards:</b>					
Common Council	6	6	6	6	6
Zoning Board of Appeals	1	1	1	1	1
S/T	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<b>General Government:</b>					
Office of the Mayor	6	6	6	6	6
City Clerk Office	6	6	6	6	6
Law Department	10	10	10	10	10
Assessor Office	5	5	5	5	5
Finance Department	16	16	16	16	17
Information Technology	8	8	7	7	7
Budget Department	4	4	4	4	4
Purchase Department	5	5	5	5	5
Planning Department	7	7	7	7	7
Building Department	21	21	21	21	21
Personnel Department	4	4	4	4	4
S/T	<u>92</u>	<u>92</u>	<u>91</u>	<u>91</u>	<u>92</u>
<b>Public Works:</b>					
Bureau of Administration	12	11	11	10	10
Bureau of Engineering	14	16	16	17	17
Bureau of Building Maintenance	20	19	19	19	19
Bureau of Garage and Shop	21	21	21	21	20
Bureau of Storm Water	2	2	2	2	2
Bureau of Highways	72	72	70	70	70
Bureau of Sanitation	65	65	63	63	62
S/T	<u>206</u>	<u>206</u>	<u>202</u>	<u>202</u>	<u>200</u>
<b>Public Safety:</b>					
Public Safety Administration	4	4	4	5	5
Fire Department	152	151	151	151	151
Police Department	228	228	229	228	228
S/T	<u>384</u>	<u>383</u>	<u>384</u>	<u>384</u>	<u>384</u>
<b>Community Services:</b>					
Recreation & Parks	15	15	15	15	14
Youth Bureau	13	13	13	13	13
S/T	<u>28</u>	<u>28</u>	<u>28</u>	<u>28</u>	<u>27</u>
<b>Parking Department:</b>					
Administration	9	9	9	9	8
Lots/Garages	46	46	46	46	46
Enforcement/Violations	38	38	38	39	38
Traffic Maintenance	6	6	6	6	6
S/T	<u>99</u>	<u>99</u>	<u>99</u>	<u>100</u>	<u>98</u>
<b>TOTAL GENERAL FUND</b>	<u>816</u>	<u>815</u>	<u>811</u>	<u>812</u>	<u>808</u>
Library Fund	<u>39</u>	<u>39</u>	<u>37</u>	<u>37</u>	<u>36</u>
Self Insurance Fund	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>
Sewer Rent Fund	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>
Water Fund	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
<b>TOTAL AUTHORIZED PERSONNEL</b>	<u>894</u>	<u>893</u>	<u>886</u>	<u>887</u>	<u>881</u>

**CITY OF WHITE PLAINS  
SUMMARY ANALYSIS OF STAFFING  
FISCAL YEAR 2017-2018  
ADOPTED BUDGET vs. PRIOR FISCAL YEARS**

**TOTAL STAFFING**

	AUTH.	FILL	VAC.	% VAC.
Adopted Budget	881	827	54	6.1%
12/31/16	887	825	62	7.0%
06/30/16	887	827	60	6.8%
06/30/15	886	847	39	4.4%
06/30/14	894	839	55	6.2%
06/30/13	894	853	41	4.6%

**STAFFING BY FUND**

	GENERAL FUND		LIBRARY FUND		SEWER RENT FUND		WATER FUND		SELF INS. FUND	
	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL	AUTH.	FILL
Adopted Budget	808	762	36	30	7	7	29	28	1	0
12/31/16	812	757	37	31	7	7	29	29	2	1
06/30/16	812	759	37	34	7	7	29	29	2	1
06/30/15	811	776	37	34	7	7	29	29	2	1
06/30/14	816	766	39	34	8	8	29	29	2	2
06/30/13	816	780	39		8	8	29	29	2	2

**STAFFING BY FUNCTION**

	GENERAL GOV'T			PUBLIC WORKS			PUBLIC SAFETY			COMMUNITY SERVICES		
	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.	AUTH.	FILL	VAC.
Adopted Budget	198	176	22	236	217	19	384	379	5	63	55	8
12/31/16	200	176	24	238	223	15	384	369	15	65	57	8
06/30/16	199	178	21	238	220	18	385	372	13	65	57	8
06/30/15	199	181	18	238	223	15	384	382	2	65	61	4
06/30/14	200	177	23	243	225	18	384	376	8	67	61	6
06/30/13	200	182	18	243	228	15	384	382	2	67	61	6

**CITY OF WHITE PLAINS  
GENERAL FUND SUMMARY  
SALARIES AND WAGES**

<b>Fiscal Year</b>	<b>Total Salaries &amp; Wages</b>	<b>FY Change</b>	<b>Full-time Salaries &amp; Wages</b>	<b>% of Total</b>	<b>Other than Full-time Salaries &amp; Wages</b>				<b>% of Total</b>
					<b>Overtime</b>	<b>Part-time</b>	<b>Other <sup>(1)</sup></b>	<b>Total</b>	
2017-18 (Adopted)	\$ 77,102,105	5.0%	\$ 70,645,305	91.6%	\$ 3,919,057	\$ 2,340,203	\$ 197,540	6,456,800	8.4%
2016-17 (12/31/2016)	73,431,764	-0.4%	67,018,601	91.3%	3,892,873	2,322,750	197,540	6,413,163	8.7%
2015-16	73,727,275	1.4%	66,944,901	90.8%	4,263,498	2,308,094	210,782	6,782,374	9.2%
2014-15	72,694,237	2.7%	66,025,915	90.8%	4,235,734	2,072,595	359,993	6,668,322	9.2%
2013-14	70,793,941	1.3%	64,975,188	91.8%	3,480,252	2,101,496	237,005	5,818,753	8.2%
2012-13	69,892,983	2.0%	64,060,577	91.7%	3,471,328	2,123,818	237,260	5,832,406	8.3%
2011-12	68,549,291	-1.6%	63,375,719	92.5%	2,710,843	2,189,974	272,755	5,173,572	7.5%
2010-11	69,655,133	-4.1%	64,332,648	92.4%	2,880,607	2,169,124	272,754	5,322,485	7.6%
2009-10	72,632,919	-0.3%	68,272,383	94.0%	2,058,231	2,029,550	272,755	4,360,536	6.0%
2008-09	72,839,398	#DIV/0!	67,816,381	93.1%	2,865,369	1,916,104	241,544	5,023,017	6.9%

(1) Includes 207-A Payments and Pensioners Payments.

**SUMMARY OF NEGOTIATED WAGE SETTLEMENTS**

<b><u>F/Y</u></b>	<b><u>CSEA</u></b>	<b><u>Police</u></b>	<b><u>Fire</u></b>	<b><u>Teamsters</u></b>
2017-18	2.00%	2.50%	2.50%	2.00%
2016-17	2.00%	2.25%	2.25%	2.00%
2015-16	1.50%	2.00%	2.00%	2.00%
2014-15	2.00%	2.00%	2.00%	2.00%
2013-14	2.00%	2.00%	2.00%	2.00%
2012-13	2.00%	2.00%	2.00%	2.00%
2011-12	0.00%	0.00%	0.00%	0.00%
2010-11	0.00%	0.00%	0.00%	0.00%
2009-10	4.00%	4.00%	4.00%	4.00%
2008-09	3.75%	3.75%	3.75%	3.75%

**CITY OF WHITE PLAINS  
FRINGE BENEFIT RATES  
NEW YORK STATE RETIREMENT SYSTEMS**

<b><u>Pension Year Ending</u></b>	<b><u>No. of Employees</u></b>	<b><u>Salary Base (1)</u></b>	<b><u>Gross Contribution</u></b>	<b><u>Composite Percentage Rates</u></b>
<b><u>EMPLOYEES:</u></b>				
3/31/17	567	\$ 38,120,220	\$ 5,939,705	15.58 %
3/31/16	604	38,099,707	7,050,768	18.51
3/31/15	560	38,212,059	7,622,845	19.95
3/31/14	565	38,169,038	7,958,482	20.85
3/31/13	572	38,032,280	7,749,360	19.10
3/31/12	565	37,415,138	5,827,839	15.58
3/31/11	593	38,362,370	3,955,963	10.30
3/31/10	597	41,978,109	2,975,186	7.09
3/31/09	611	40,003,254	3,267,070	8.17
3/31/08	625	38,958,507	3,568,193	9.16
<b><u>POLICE &amp; FIRE:</u></b>				
3/31/17	336	\$ 40,121,030	\$ 9,243,254	23.03 %
3/31/16	336	35,646,847	8,329,872	23.37
3/31/15	344	36,141,020	9,153,504	25.33
3/31/14	344	36,103,141	9,648,718	26.73
3/31/13	351	37,752,472	10,591,566	24.67
3/31/12	349	36,849,244	7,377,743	20.02
3/31/11	345	37,831,569	6,424,475	16.90
3/31/10	373	36,252,597	4,832,609	13.33
3/31/09	381	35,721,366	5,381,586	15.07
3/31/08	380	32,970,785	4,762,007	14.44

(1) Estimated by the New York State Retirement Systems.

**CITY OF WHITE PLAINS**  
**FRINGE BENEFIT RATES**

<b><u>Health Insurance*</u></b>	<b>Monthly Premiums</b>			
	<b><u>Individual</u></b>	<b><u>% Increase</u></b>	<b><u>Family</u></b>	<b><u>% Increase</u></b>
January 1, 2018 (estimate)	\$ 1,019.94	8.0%	\$ 2,333.49	8.0%
January 1, 2017	944.39	11.2%	2,160.64	12.2%
January 1, 2016	849.01	5.5%	1,926.21	6.5%
January 1, 2015	805.05	4.3%	1,808.86	5.5%
January 1, 2014	771.54	0.5%	1,714.19	1.6%
January 1, 2013	767.98	7.7%	1,686.56	7.9%
January 1, 2012	712.75	2.7%	1,562.80	3.2%
January 1, 2011	693.92	13.3%	1,513.92	13.7%
January 1, 2010	612.34	2.3%	1,330.93	3.8%
January 1, 2009	598.58	1.0%	1,282.17	1.9%

\* New York State Plan (Non-Medicare)

<b><u>Social Security</u></b>	<b><u>Rate</u></b>	<b><u>Maximum Salary Subject to Withholding</u></b>
2018 (estimate)	6.2%	\$128,200
	1.45%	No Limit
2017	6.2%	\$127,200
	1.45%	No Limit
2016	6.2%	\$118,500
	1.45%	No Limit
2015	6.2%	\$118,500
	1.45%	No Limit
2014	6.2%	\$117,000
	1.45%	No Limit
2013	6.2%	\$113,700
	1.45%	No Limit
2012	6.2%	\$110,100
	1.45%	No Limit
2011	6.2%	\$106,800
	1.45%	No Limit
2010	6.2%	\$106,800
	1.45%	No Limit
2009	6.2%	\$106,800
	1.45%	No Limit

# CITY OF WHITE PLAINS

## FULL TIME SALARY SCHEDULES

CATEGORY	SALARY
<b>Elected Officials</b>	
Mayor	\$ 153,265
Common Council Member (President's Stipend)	38,971
Common Council Member	36,471
<hr/>	<hr/>
<b>Appointed Officials</b>	
Assessor	141,000
Commissioner of Building	157,000
Deputy Commissioner of Building	139,800
Budget Director	0
Deputy Budget Director	0
City Clerk	112,100
Deputy City Clerk	0
Corporation Counsel	208,000
Chief Deputy Corporation Counsel	172,700
Deputy Corporation Counsel	170,000
Chief of Staff	0
Commissioner of Finance	166,500
Deputy Commissioner of Finance	143,700
Chief Information Officer	144,300
Library Director	156,500
Personnel Officer	165,300
Deputy Personnel Officer	101,400
Physician	54,900
Commissioner of Parking	163,200
Deputy Commissioner of Parking I	133,900
Deputy Commissioner of Parking II	143,200
Commissioner of Planning	151,000
Deputy Commissioner of Planning	135,000
Commissioner of Public Safety	196,000
Deputy Commissioner of Public Safety	185,700
Commissioner of Public Works	180,300
Deputy Commissioner of Public Works I	153,000
Deputy Commissioner of Public Works II	139,300
Commissioner of Purchase	121,400
Commissioner of Recreation & Parks	152,500
Deputy Commissioner of Recreation & Parks	131,400
Director of Youth Bureau	136,500

# CITY OF WHITE PLAINS

## FULL TIME SALARY SCHEDULES

CATEGORY/ BARGAINING UNIT	GRADE	MINIMUM	MAXIMUM
<b>Managerial/ Confidential</b>	8	\$ 48,113	\$ 71,766
	9	51,481	76,735
	10	55,085	82,566
	11	58,940	87,905
	12	63,066	95,071
	13	67,481	102,333
	14	72,205	109,289
	15	77,259	116,285
	16	82,667	123,468
	17	88,454	134,373
	18	96,415	145,181
	19	105,092	156,393
	20	123,141	168,679
	Fire Chief	178,600	
	Police Chief	178,600	
	Asst. Police Chief	163,500	
<b>CSEA and CS7A</b>	1	34,710	51,269
	2	36,135	53,362
	3	38,560	56,019
	4	39,578	58,614
	5	41,388	61,411
	5P	47,661	61,398
	6	42,483	63,623
	6P	48,907	63,623
	7	44,484	66,947
	7A	45,450	68,009
	8	46,890	70,682
	8P	53,577	70,682
	8Q	49,042	72,556
	9	49,721	75,572
	9P	50,150	75,586
	10	53,689	81,324
	11	57,179	86,581
	12	61,412	93,648
	13	65,671	100,795
	14	70,030	107,650
<b>PBA and PBA1</b>	15	74,434	114,537
	16	78,759	121,620
	17	86,289	132,357
	18	94,192	143,009
<b>PFA and FIRA</b>	19	101,900	154,056
	20	109,480	166,162
	School Cross. Guard	13,555	13,957
<b>PBA and PBA1</b>	Police Officer	50,000	97,937
	Sergeant	111,662	116,478
	Lieutenant	128,411	133,897
	Captain	147,673	153,930
<b>PFFA and FIRA</b>	Fire Fighter	50,000	97,721
	Lieutenant	111,415	116,222
<b>PFFA Deputies</b>	Deputy Chief	137,831	143,694
<b>Teamsters and TEAI</b>	Sanitation Worker	40,000	67,729
	Sanitation Driver	66,373	72,832
	Sanitation Leader	73,711	81,657

**ADOPTED  
BUDGET  
ORDINANCES**

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**AN ORDINANCE ADOPTING THE TAX BUDGET FOR GENERAL FUND FOR THE  
FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2017,  
AND TERMINATING AT MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenditures are hereby adopted as the budget for the General Fund of the City of White Plains and are appropriated for the several boards, commissions, departments and bureaus for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**COUNCILS AND BOARDS**

<b>Code 1100 - COMMON COUNCIL</b>			
1.000 - Salaries and Wages	\$	221,326	
2.000 - Employee Benefits		129,644	
3.000 - Materials and Supplies		8,800	
4.000 - Direct Costs		55,500	
9.990 - 001 Reserve for Financing		2,019,789	
9.990 - 002 Position Control		-	\$ 2,435,059
<b>Code 1200 - CITY COURT</b>			
2.000 - Employee Benefits		2,500	
3.000 - Materials and Supplies		16,125	
4.000 - Direct Costs		7,000	25,625
<b>Code 1300 - BOARD OF ASSESSMENT REVIEW</b>			
1.000 - Salaries and Wages		15,973	
2.000 - Employee Benefits		1,983	
3.000 - Materials and Supplies		585	
4.000 - Direct Costs		300	18,841
<b>Code 1400 - ZONING BOARD OF APPEALS</b>			
1.000 - Salaries and Wages		66,823	
2.000 - Employee Benefits		44,480	
3.000 - Materials and Supplies		700	112,003
<b>Code 1500 - REAL ESTATE COMMITTEE</b>			
3.000 - Materials and Supplies		500	
4.000 - Direct Costs		2,500	3,000
<b>Code 1800 - BOARD OF ETHICS</b>			
4.000 - Direct Costs			300
<b>Code 1900 - WHITE PLAINS HOUSING AUTHORITY BOARD</b>			
1.000 - Salaries and Wages		7,500	
2.000 - Employee Benefits		845	
9.000 - Other Financial Uses		3,230	11,575
<b>TOTAL COUNCIL AND BOARDS</b>			<b>2,606,403</b>

**GENERAL GOVERNMENT**

<b>Code 2100 - OFFICE OF THE MAYOR</b>		
1.000 - Salaries and Wages	537,234	
2.000 - Employee Benefits	261,154	
3.000 - Materials and Supplies	17,900	
4.000 - Direct Costs	<u>46,400</u>	862,688
<b>Code 2200 - CITY CLERK</b>		
1.000 - Salaries and Wages	395,751	
2.000 - Employee Benefits	217,618	
3.000 - Materials and Supplies	20,350	
4.000 - Direct Costs	<u>87,750</u>	721,469
<b>Code 2300 - LAW</b>		
1.000 - Salaries and Wages	1,398,449	
2.000 - Employee Benefits	476,653	
3.000 - Materials and Supplies	49,600	
4.000 - Direct Costs	<u>775,000</u>	2,699,702
<b>Code 2400 - ASSESSOR</b>		
1.000 - Salaries and Wages	395,480	
2.000 - Employee Benefits	164,853	
3.000 - Materials and Supplies	29,035	
4.000 - Direct Costs	<u>2,375</u>	591,743
<b>Code 2500 - FINANCE DEPARTMENT</b>		
1.000 - Salaries and Wages	1,342,561	
2.000 - Employee Benefits	10,675,544	
3.000 - Materials and Supplies	57,850	
4.000 - Direct Costs	9,551,926	
9.000 - Other Financial Uses	<u>7,121,062</u>	28,748,943
<b>Code 2520 - BUDGET DEPARTMENT</b>		
1.000 - Salaries and Wages	312,330	
2.000 - Employee Benefits	66,694	
3.000 - Materials and Supplies	10,825	
4.000 - Direct Costs	<u>550</u>	390,399
<b>Code 2530 - INFORMATION TECHNOLOGY</b>		
1.000 - Salaries and Wages	659,939	
2.000 - Employee Benefits	260,499	
3.000 - Materials and Supplies	304,711	
4.000 - Direct Costs	165,700	
5.000 - Equipment	<u>30,000</u>	1,420,849
<b>Code 2590 - PURCHASE DEPARTMENT</b>		
1.000 - Salaries and Wages	430,436	
2.000 - Employee Benefits	182,134	
3.000 - Materials and Supplies	<u>9,000</u>	621,570
<b>Code 2600 - PLANNING DEPARTMENT</b>		
1.000 - Salaries and Wages	726,225	
2.000 - Employee Benefits	263,698	
3.000 - Materials and Supplies	12,530	
4.000 - Direct Costs	<u>85,500</u>	1,087,953

<b>Code 2700</b>	<b>BUILDING DEPARTMENT</b>		
1.000 -	Salaries and Wages	1,993,929	
2.000 -	Employee Benefits	908,086	
3.000 -	Materials and Supplies	43,510	
4.000 -	Direct Costs	<u>31,800</u>	2,977,325
<b>Code 2900 -</b>	<b>PERSONNEL DEPARTMENT</b>		
1.000 -	Salaries and Wages	546,865	
2.000 -	Employee Benefits	226,736	
3.000 -	Materials and Supplies	32,000	
4.000 -	Direct Costs	<u>65,605</u>	871,206
	<b>TOTAL GENERAL GOVERNMENT</b>		<b><u>40,993,847</u></b>

**PUBLIC WORKS**

<b>Code 3010 -</b>	<b>PUBLIC WORKS ADMINISTRATION</b>		
1.000 -	Salaries and Wages	1,047,308	
2.000 -	Employee Benefits	400,247	
3.000 -	Materials and Supplies	30,260	
4.000 -	Direct Costs	<u>41,438</u>	1,519,253
<b>Code 3100 -</b>	<b>BUREAU OF ENGINEERING</b>		
1.000 -	Salaries and Wages	1,832,528	
2.000 -	Employee Benefits	865,667	
3.000 -	Materials and Supplies	29,370	
4.000 -	Direct Costs	<u>6,000</u>	2,733,565
<b>Code 3200 -</b>	<b>BUREAU OF BUILDING MAINTENANCE</b>		
1.000 -	Salaries and Wages	1,257,638	
2.000 -	Employee Benefits	597,603	
3.000 -	Materials and Supplies	1,236,276	
4.000 -	Direct Costs	<u>640,766</u>	3,732,283
<b>Code 3300 -</b>	<b>BUREAU OF GARAGE AND SHOP</b>		
1.000 -	Salaries and Wages	1,463,609	
2.000 -	Employee Benefits	748,293	
3.000 -	Materials and Supplies	148,376	
4.000 -	Direct Costs	<u>6,850</u>	2,367,128
<b>Code 3500 -</b>	<b>BUREAU OF STORM WATER</b>		
1.000 -	Salaries and Wages	70,514	
2.000 -	Employee Benefits	47,405	
3.000 -	Materials and Supplies	10,500	
4.000 -	Direct Costs	<u>20,500</u>	148,919
<b>Code 3600 -</b>	<b>BUREAU OF HIGHWAYS</b>		
1.000 -	Salaries and Wages	4,115,919	
2.000 -	Employee Benefits	2,112,782	
3.000 -	Materials and Supplies	3,438,680	
4.000 -	Direct Costs	<u>249,447</u>	9,916,828
<b>Code 3601 -</b>	<b>BUREAU OF PARKS MAINTENANCE</b>		
1.000 -	Salaries and Wages	1,033,765	
2.000 -	Employee Benefits	509,085	
3.000 -	Materials and Supplies	481,441	
4.000 -	Direct Costs	<u>69,262</u>	2,093,553

<b>Code 3800 - BUREAU OF SANITATION</b>		
1.000 - Salaries and Wages	4,255,089	
2.000 - Employee Benefits	2,296,648	
3.000 - Materials and Supplies	290,897	
4.000 - Direct Costs	<u>892,411</u>	<u>7,735,045</u>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>		<b><u>30,246,574</u></b>

**PARKING DEPARTMENT**

<b>Code 3900 - GENERAL OPERATIONS</b>		
1.000 - Salaries and Wages	2,299,077	
2.000 - Employee Benefits	1,173,596	
3.000 - Materials and Supplies	373,400	
4.000 - Direct Costs	609,902	
5.000 - Equipment/Rolling Stock	30,000	
9.000 - Other Financial Uses	<u>4,230,000</u>	<u>8,715,975</u>
<b>Code 3920 - GARAGES</b>		
1.000 - Salaries and Wages	977,995	
2.000 - Employee Benefits	530,199	
3.000 - Materials and Supplies	776,400	
4.000 - Direct Costs	<u>398,133</u>	<u>2,682,727</u>
<b>Code 3930 - PARKING LOTS</b>		
3.000 - Materials and Supplies	184,400	
4.000 - Direct Costs	<u>50,530</u>	<u>234,930</u>
<b>Code 3950 - VIOLATIONS BUREAU</b>		
1.000 - Salaries and Wages	355,103	
2.000 - Employee Benefits	136,944	
3.000 - Materials and Supplies	69,500	
4.000 - Direct Costs	<u>533,300</u>	<u>1,094,847</u>
<b>Code 3960 - ENFORCEMENT GENERAL PARKING</b>		
1.000 - Salaries and Wages	1,860,172	
2.000 - Employee Benefits	882,897	
3.000 - Materials and Supplies	<u>5,100</u>	<u>2,748,169</u>
<b>Code 3970 - CITY CENTER ENFORCEMENT</b>		
1.000 - Salaries and Wages	228,530	
2.000 - Employee Benefits	<u>133,974</u>	<u>362,504</u>
<b>Code 3980 - TRAFFIC</b>		
1.000 - Salaries and Wages	693,966	
2.000 - Employee Benefits	350,062	
3.000 - Materials and Supplies	220,300	
4.000 - Direct Costs	<u>20,200</u>	<u>1,284,528</u>
<b>TOTAL PARKING DEPARTMENT</b>		<b><u>17,123,680</u></b>

**PUBLIC SAFETY**

<b>Code 4100 - ADMINISTRATION</b>		
1.000 - Salaries and Wages	703,131	
2.000 - Employee Benefits	253,858	
3.000 - Materials and Supplies	251,162	
4.000 - Direct Costs	<u>536,175</u>	1,744,326
<b>Code 4200 - FIRE DEPARTMENT</b>		
1.000 - Salaries and Wages	17,532,742	
2.000 - Employee Benefits	9,158,643	
3.000 - Materials and Supplies	252,915	
4.000 - Direct Costs	<u>63,925</u>	27,008,225
<b>Code 4300 - POLICE DEPARTMENT</b>		
1.000 - Salaries and Wages	24,434,884	
2.000 - Employee Benefits	12,238,220	
3.000 - Materials and Supplies	626,740	
4.000 - Direct Costs	<u>139,642</u>	37,439,486
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>		<u><b>66,192,037</b></u>

**COMMUNITY SERVICES**

<b>Code 5100 - PUBLIC LIBRARY</b>		
9.000 - Contribution to Library Fund		6,351,340
<b>Code 5200 - RECREATION AND PARKS DEPARTMENT</b>		
1.000 - Salaries and Wages	1,929,018	
2.000 - Employee Benefits	627,642	
3.000 - Materials and Supplies	575,650	
4.000 - Direct Costs	<u>689,310</u>	3,821,620
<b>Code 5500 - YOUTH BUREAU</b>		
1.000 - Salaries and Wages	1,960,296	
2.000 - Employee Benefits	660,413	
3.000 - Materials and Supplies	68,075	
4.000 - Direct Costs	<u>117,195</u>	2,805,979
<b>TOTAL COMMUNITY SERVICES</b>		<u><b>12,978,939</b></u>
<b>GROSS BUDGET</b>		<u><b>\$ 170,141,480</b></u>

**Less Estimated Revenues:**

Tax Related Items (Excluding Tax Levy)	\$ 4,882,633	
Sales and Use Tax	44,500,000	
BID Assessments	665,000	
State Aid (A.I.M.)	5,463,256	
Intergovernmental	2,371,757	
Charges for Services	22,398,895	
Licenses and Permits	7,645,522	
Fines and Forfeitures	8,760,600	
Interest Earnings	155,000	
Other Revenues	<u>3,176,496</u>	\$ 100,019,159

Appropriation of Open Space Reserve	100,000	
Appropriation of Reserve for Tax Certiorari	900,000	
Appropriation of Reserve for Tax Stabilization	5,200,000	
Appropriation of Fund Balance	<u>6,100,000</u>	<u>12,300,000</u>
<b>Subtotal</b>		<b>112,319,159</b>
 TOTAL TAX LEVY 2017-2018	 57,844,321	
Less Allowance for Uncollected Taxes	<u>(22,000)</u>	<u>57,822,321</u>
		<b><u>\$ 170,141,480</u></b>

§ 2. No portion of the allowance for refunds and uncollected taxes shall be used for any purpose other than such refunds.

§ 3. The following appropriations with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council:

<u>Code No.</u>	<u>Purpose</u>	<u>Amount</u>
1-101-1100-A002-9.990	Reserve for Financing	\$2,019,789

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2017-2018 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 1-101-1100-A002-9.990, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2018, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 1-101-1100-A002-9.990 required to fund such amendment from the effective date of change through the thirtieth day of June 2018. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 1-101-1100-A002-9.990 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. The Mayor is hereby authorized to direct the Budget Director beginning July 1, 2017, to de-fund, and/or re-allocate downward in consultation with the Personnel Officer, up to \$1.0 million in salaries and benefits from the appropriate salary and benefits lines of positions in the adopted Fiscal Year 2017-2018 General Fund budget and as defined in the adopted Table of Organization for Fiscal Year 2017-2018 adopted as part of this ordinance.

§ 6. In accordance with the provisions of the Charter, there shall be levied and raised by general tax on all the taxable property in said City according to the valuation upon the assessment roll for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, and collected from the several owners and occupants thereof, the sum of \$57,844,321 and that said sum when so levied shall be a lien upon the said taxable property within said City as provided by the Charter and by the Real Property Tax Law. The assessed valuations and tax rates are as follows:

**ASSESSED VALUATION 2017-2018**

Real Estate	\$269,352,755
Special Franchise	<u>12,306,306</u>
	<b><u>\$281,659,061</u></b>

**TAX RATES PER \$1,000 ASSESSED VALUATION**

	<u>Rate</u>	<u>%</u>
Operations	\$165.07	80.4%
Debt Service	<u>40.30</u>	<u>19.6%</u>
	<b><u>\$205.37</u></b>	<b><u>100.0%</u></b>

§ 7. The total amount of local assistance estimated to be received from the State of New York by the City during the fiscal year commencing on the first day of July 2017, and terminating at midnight on the thirtieth day of June 2018, is \$5,463,256.

§ 8. This ordinance shall take effect July 1, 2017.

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**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE LIBRARY FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2017, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenditures are hereby adopted as the budget of the Library Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 5100 - LIBRARY**

Expenditures:

1.000 - Salaries and Wages	\$ 2,781,801
2.000 - Employee Benefits	1,507,519
3.000 - Materials and Supplies	968,300
4.000 - Direct Costs	431,590
5.000 - Equipment	17,520
9.300 - Transfer to Debt Service Fund	584,528
9.990 - Reserve for Financing	<u>235,990</u>

<b>Total Expenses</b>	<b><u><u>\$ 6,527,248</u></u></b>
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Revenues:

02200 - Intergovernmental	\$ 16,995
03600 - Charges for Services	104,447
06600 - Miscellaneous	23,500
09910 - General Fund Contribution	<u>6,351,340</u>

Total Revenues	6,496,282
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Appropriation of Fund Balance	<u>30,966</u>
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<b>Total Revenues and Appropriation of Fund Balance</b>	<b><u><u>\$ 6,527,248</u></u></b>
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**§ 2.** Appropriations from Code No. 5100-9.990-001 Reserve for Financing with the exception of those cited in Section 3 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

**§ 3.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2017-18 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 5100-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2018, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 5100-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2018. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 5100-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 4.** Any appropriations under the account numbered 9.300 for Debt Service are hereby declared to be funds appropriated for financing all or part of the cost of capital expenditures as may hereafter be specified by resolution or ordinance of the Common Council. Except as otherwise provided by law, said appropriation shall be used for no other purpose.

**§ 5.** This ordinance shall take effect July 1, 2017.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SELF INSURANCE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2017, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenses are hereby adopted as the budget of the Self Insurance Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 6600 - SELF INSURANCE**

Expenses:

1.000 - Salaries and Wages		\$	60,000
2.000 - Employee Benefits			152,001
3.000 - Materials and Supplies			100
4.000 - Direct Costs:			
Liability Insurance	\$ 1,896,918		
Workers Compensation	3,126,600		
Unemployment	55,000		
Contractual Services and Premiums	1,352,654		
9.990 - Reserve for Financing	<u>663</u>		<u>6,431,835</u>
<b>Total Expenses</b>		<b>\$</b>	<b><u><u>6,643,936</u></u></b>

Revenues:

03330 - SIF Services Administration	\$	614,068
03331 - SIF Services Liability		2,607,268
03332 - SIF Services Workers' Compensation		3,367,600
03333 - SIF Services Unemployment		<u>55,000</u>
<b>Total Revenues</b>	<b>\$</b>	<b><u><u>6,643,936</u></u></b>

§ 2. For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

§ 3. Appropriations from Code No. 6600-9.990-001 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

§ 4. The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2017-2018 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6600-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2018, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6600-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2018. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6600-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

§ 5. This ordinance shall take effect July 1, 2017.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE SEWER RENT FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2017, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenses are hereby adopted as the budget of the Sewer Rent Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 6350 - SEWER RENT FUND**

Expenses:

1.000 - Salaries and Wages	\$ 512,270
2.000 - Employee Benefits	531,086
3.000 - Materials and Supplies	147,058
4.000 - Direct Costs	295,593
5.000 - Equipment/Rolling Stock	56,950
6.000 - Debt Service - Interest	64,019
7.000 - Depreciation	758,185
8.000 - Capital Outlay	525,000
9.990 - Reserve for Financing	15,455

<b>Total Expenses</b>	<b><u>\$ 2,905,616</u></b>
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Revenues:

03300 - Charges for Services	\$ 2,756,366
06000 - Miscellaneous	139,250
07000 - Interest	10,000

<b>Total Revenues</b>	<b><u>\$ 2,905,616</u></b>
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**§ 2.** For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

**§ 3.** Appropriations from Code No. 6350-9.990-001 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

**§ 4.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2017-2018 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6350-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2018, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6350-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2018. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6350-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 5.** The appropriations under accounts numbered 5.000 include amounts for the purchase or rehabilitation of rolling stock and shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

**§ 6.** The appropriations under accounts numbered 8.000 include amounts for sewer improvements as defined in the City's Approved Capital Improvement Program and shall be used for no other purpose.

**§ 7.** This ordinance shall take effect July 1, 2017.

**AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR  
THE WATER FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2017, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenses are hereby adopted as the budget of the Water Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 6000 - WATER FUND**

Expenses:

1.000 - Salaries and Wages	\$ 2,375,206
2.000 - Employee Benefits	1,769,668
3.000 - Materials and Supplies	8,527,272
4.000 - Direct Costs	1,027,790
5.000 - Equipment/Rolling Stock	143,690
6.000 - Debt Service - Interest	807,123
7.000 - Depreciation	1,477,019
8.000 - Capital Outlay	350,000
9.990 - Reserve for Financing	<u>173,638</u>

<b>Total Expenses</b>	<b><u><u>\$ 16,651,406</u></u></b>
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Revenues:

02200 - Intergovernmental	\$ 73,000
03300 - Charges for Services	16,500,000
04400 - Licenses and Permits	10,000
06600 - Miscellaneous Revenues	21,100
07700 - Interest Earnings	<u>24,000</u>

<b>Total Revenues</b>	<b><u><u>\$ 16,628,100</u></u></b>
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**§ 2.** For purposes of budgetary control, all payments shall be recorded against budgetary appropriations in the internal financial records of the City until year end.

**§ 3.** Appropriations from Code No. 6000-9.990-001 Reserve for Financing with the exception of those cited in Section 4 are subject to expenditure only pursuant to resolution or ordinance of the Common Council.

**§ 4.** The appropriations under the accounts numbered 1.000 for Salaries and Wages and 2.000 for Employee Benefits include amounts for positions set forth in the Compensation Ordinance and included in the Table of Organization for fiscal year 2017-2018 filed with the City Clerk and deemed part of this budget. As any authorized position becomes vacant, the Budget Director is hereby authorized to transfer any remaining appropriation for that authorized position's salary and related benefits to Code No. 6000-9.990-002, Reserve for Financing-Position Control. The Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to provide for the funding of an appointment to any vacant authorized position from the effective date of the appointment through the thirtieth day of June 2018, provided the Mayor has authorized the appropriate appointing authority to make an appointment to said position. As any salary or related benefit of an authorized position is amended by the Personnel Officer pursuant to contractual agreement and/or ordinance or resolution of the Common Council, the Budget Director is hereby authorized to transfer the necessary appropriation from Code No. 6000-9.990-002 required to fund such amendment from the effective date of change through the thirtieth day of June 2018. When any authorized position becomes vacant or when there is a prolonged absence in an authorized position, and after the Mayor authorizes the use of temporary personnel or overtime, the Budget Director is hereby authorized to transfer the funds necessary from Code No. 6000-9.990-002 to the appropriate codes in order to fund the employment of said temporary personnel or overtime.

**§ 5.** The appropriations under accounts numbered 5.000 include amounts for the purchase or rehabilitation of rolling stock and shall be deemed the City's Approved Rolling Stock Program and shall be used for no other purpose.

**§ 6.** The appropriations under accounts numbered 8.000 include amounts for water capital improvements and shall be used for no other purpose.

**§ 7.** This ordinance shall take effect July 1, 2017.

# CITY OF WHITE PLAINS

## FY 2017-2018 ADOPTED TABLE OF ORGANIZATION

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>GENERAL FUND:</b>			
<b><u>COMMON COUNCIL</u></b>			
Common Council Member (President's Stipend)	0002	E	1
Common Council Member	0003	E	5
	S/T		6
<b><u>ZONING BOARD OF APPEALS</u></b>			
Office Assistant II	4503	6	1
	S/T		1
<b><u>OFFICE OF THE MAYOR</u></b>			
Mayor	0001	E	1
Chief of Staff	0201	A	1
Coordinator of Economic Development & Public Information	0804	M/C16	1
Administrative Aide	0761	M/C13	1
Executive Secretary to the Mayor	0816	M/C10	1
Graphics Technician	0833	M/C 8	1
	S/T		6
<b><u>CITY CLERK</u></b>			
City Clerk	0210	A	1
Deputy City Clerk	0211	A	1
Principal Clerk	4209	8	1
Office Assistant II	4503	6	3
	S/T		6
<b><u>LAW</u></b>			
Corporation Counsel	0220	A	1
Chief Deputy Corporation Counsel	0222	A	1
Deputy Corporation Counsel	0221	A	1
Sr. Assistant Corporation Counsel	0711	M/C20	5
Secretary to the Corporation Counsel	0860	M/C10	1
Legal Secretary	0837	M/C 8	1
	S/T		10
<b><u>ASSESSOR</u></b>			
Assessor	0230	A	1
Assistant Assessor	3705	13	1
Assessor's Aide	3909	11	1
Senior Assessment Clerk	4015	8	1
Assessment Clerk	4806	3	1
	S/T		5

Department Position	Job Code	Pay Grade	Auth #
<b><u>FINANCE</u></b>			
Commissioner of Finance	0240	A	1
Deputy Commissioner of Finance	0241	A	1
Chief Accountant	0742	M/C17	1
Secretary to the Commissioner	0861	M/C 8	1
Accounts Receivable Supervisor	3505	15	1
Accounts Payable Supervisor	3621	15	1
Senior Accountant	3620	14	1
Accountant	3801	12	1
Assistant Accountant	3902	11	1
Senior Payroll Clerk	4017	10	1
Bookkeeper	4202	8	5
Employee Benefits Clerk	4208	9	1
Senior Account Clerk	4601	5	1
	S/T		<u>17</u>
<b><u>BUDGET</u></b>			
Budget Director	0242	A	1
Deputy Budget Director	0244	A	1
Budget Analyst	0793	M/C12	1
Budget Assistant	4014	10	1
	S/T		<u>4</u>
<b><u>INFORMATION TECHNOLOGY</u></b>			
Chief Information Officer	0243	A	1
Information Technology Manager	0753	M/C16	1
PC Network Specialist	3622	14	4
PC Network Technician	3805	12	1
	S/T		<u>7</u>
<b><u>PURCHASE</u></b>			
Commissioner of Purchase	0250	A	1
Buyer	3704	13	1
Purchase Clerk	4205	8	1
Stock Clerk	4213	8	1
Office Assistant II	4503	6	1
	S/T		<u>5</u>
<b><u>PLANNING</u></b>			
Commissioner of Planning	0260	A	1
Deputy Commissioner of Planning	0261	A	1
Senior Planner	3309	17	1
Planner II	3501	13	1
Planner I	3706	11	1
Drafter II	4005	10	1
Office Assistant II	4503	6	1
	S/T		<u>7</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>BUILDING</u></b>			
Commissioner of Building	0270	A	1
Deputy Commissioner of Building	0271	A	1
Senior Architect Code Enforcement Spanish Speaking	3404	16	1
Senior Engineer - Code Enforcement	3406	16	1
Senior Code Enforcement Officer	3608	14	4
Assistant Engineer Code Enforcement	3609	14	1
Sr. Elevator Code Enforcement Officer	3610	14	1
Sr. Electrical Code Enforcement Officer	3613	14	1
Sr. Plumbing Code Enforcement Officer	3614	14	1
Sr. Bldg/Housing Code Enforcement Officer	3624	14	2
Housing Code Enforcement Officer	3807	12	2
Elevator Code Enforcement Officer	3808	12	1
Plumbing Code Enforcement Officer	3810	12	1
Office Assistant I - Spanish Speaking	4702	4	1
Office Assistant I	4802	3	2
	S/T		<u>21</u>
<b><u>PERSONNEL</u></b>			
Personnel Officer	0320	A	1
Deputy Personnel Officer	0321	A	1
Personnel Associate	0784	M/C13	1
Civil Service Assistant	0825	M/C10	1
	S/T		<u>4</u>
<b><u>PUBLIC WORKS ADMINISTRATION</u></b>			
Commissioner of Public Works	0290	A	1
Deputy Commissioner of Public Works	0291	A	2
Administrative Officer	0775	M/C14	1
Code Enforcement Officer II - PW	3912	11	1
Secretary to the Commissioner of Public Works	0863	M/C10	1
Safety Coordinator	4025	10	1
Code Enforcement Officer I - PW	4110	9	1
Bookkeeper	4202	8	2
	S/T		<u>10</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b><u>PUBLIC WORKS - ENGINEERING</u></b>			
Associate Engineer (B.S.)	3312	17	1
Associate Mechanical Engineer (B.S.)	3311	17	1
Senior Engineer (B.S.)	3407	16	3
Chief Construction Coordinator	3401	16	1
Coordinator Computer Systems	3507	15	1
Engineer II (B.S.)	3601	14	2
Construction Coordinator	3611	14	2
Design Coordinator	3625	14	1
Assistant Construction Coordinator	3917	11	2
Engineering Technician	4106	9	2
Contracts Clerk	4210	8	1
	S/T		<u>17</u>
<b><u>PUBLIC WORKS - BUILDING MAINTENANCE</u></b>			
Superintendent of Public Facilities	3405	17	1
Asst. Superintendent of Public Facilities	3816	14	1
Building Service Manager	3911	11	1
Carpenter	4023	10	1
Assistant Building Service Manager	4027	10	1
Crew Leader	4115	9	1
Maintenance Mechanic	4206	8	3
Lead Building Service Worker	4611	5	1
Building Service Worker	4803	3	8
Messenger	4807	3	1
	S/T		<u>19</u>
<b><u>PUBLIC WORKS - GARAGE AND SHOP</u></b>			
Garage & Shop Superintendent	0750	M/C15	1
Lead Automotive Mechanic	3906	11	2
Automotive Mechanic II	4026	10	11
Welder	4013	10	1
Automotive Mechanic I	4101	9	1
Automotive Stock Clerk	4506	8	1
Skilled Laborer	4508	6	2
Semi-skilled Laborer	4706	4	1
	S/T		<u>20</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>PUBLIC WORKS - STORM WATER</u></b>			
Motor Equipment Operator	4301	7A	1
Semi-skilled Laborer	4706	4	1
	S/T		<u>2</u>
<b><u>PUBLIC WORKS - HIGHWAYS &amp; GROUNDS</u></b>			
Superintendent of Highways & Grounds	0732	M/C18	1
Assistant Superintendent of Highways & Grounds	3514	14	1
Parks Maintenance Supervisor I	3916	11	2
Street Light Installer	3904	11	1
Lead Tree Trimmer	4012	10	1
Dispatcher -Public Works	4203	10	1
Crew Leader	4115	9	6
Tree Trimmer	4201	8	2
Maintenance Mechanic	4206	8	10
Motor Equipment Operator	4301	7A	19
Skilled Laborer	4508	6	12
Semi-skilled Laborer	4706	4	14
	S/T		<u>70</u>
<b><u>PUBLIC WORKS - SANITATION</u></b>			
Sanitation Superintendent	0751	M/C15	1
Assistant Sanitation Superintendent	3803	14	1
Sanitation Leader	7001	39	1
Sanitation Driver	7301	37	19
Sanitation Worker	7601	35	40
	S/T		<u>62</u>
<b><u>PARKING DEPARTMENT</u></b>			
Commissioner of Parking	0400	A	1
Deputy Commissioner of Parking I	0401	A	1
Deputy Commissioner of Parking II	0402	A	1
Superintendent of Parking	0901	M/C16	1
Transportation Engineer II	3509	15	1
Secretary to the Commissioner of Parking	0864	M/C 8	1
Bookkeeper	4202	8	1
Senior Clerk	4606	5	1
	S/T		<u>8</u>

Department Position	Job Code	Pay Grade	Auth #
<b><u>PARKING DEPT. - TRAFFIC MAINTENANCE</u></b>			
Traffic Signal Installer II	3709	13	1
Traffic Signal Installer	3812	12	2
Senior Traffic Sign Installer	4111	9	1
Traffic Sign Installer	4214	8	2
S/T			6
<b><u>PARKING DEPT. - LOTS/GARAGES</u></b>			
Parking Ramp Attendant Supervisor	4200	12	2
Senior Parking Ramp Attendant	4030	10	6
Electrician	4131	10	1
Collection Clerk	4050	9P	1
Crew Leader	4065	9	3
Parking Ramp Attendant	4070	8Q	18
Skilled Laborer	4086	6	4
Cashier	4709	4	4
Semi-skilled Laborer	4095	4	2
S/T			41
<b><u>PARKING DEPT. - ENFORCEMENT</u></b>			
Supervisor of Enforcement - Parking	4064	15	1
Senior Parking Enforcement Officer	4066	9	3
Parking Enforcement Officer	4411	7	22
Parking/Code Enforcement Officer	4416	7	5
Parking/Code Enforcement Officer-Spanish Spkg	4418	7	2
			33
<b><u>PARKING DEPT. -VIOLATIONS BUREAU</u></b>			
Parking Violations Supervisor	4125	12	1
Staff Assistant	4016	10	1
Account Clerk	4701	4	1
Cashier	4709	4	2
S/T			5
<b><u>PARKING DEPT. - CITY CENTER GARAGE</u></b>			
Parking Ramp Attendant	4070	8Q	3
Senior Clerk	4606	5	1
Account Clerk	4701	4	1
S/T			5

Department Position	Job Code	Pay Grade	Auth #
<b><u>PUBLIC SAFETY - ADMINISTRATION</u></b>			
Commissioner of Public Safety	0300	A	1
Deputy Commissioner of Public Safety	0301	A	1
Physician	0303	A	1
Secretary to the Commissioner of Public Safety	0865	M/C 8	1
Secretary	4404	7	1
	S/T		<u>5</u>
<b><u>PUBLIC SAFETY -FIRE</u></b>			
Chief	1001	M/C4F	1
Deputy Chief	1010	3	6
Lieutenant	1200	1	40
Fire Fighter	1300	F	103
Office Assistant II	4503	6	1
	S/T		<u>151</u>
<b><u>PUBLIC SAFETY - POLICE</u></b>			
Chief	2001	M/C3P	1
Assistant Police Chief	2002	M/C2P	1
Captain	2010	3	4
Lieutenant	2100	2	13
Sergeant	2200	1	19
Police Officer	2300	P	158
Departmental Secretary I	4218	8	1
Public Safety Aide I - Animal Enforcement	4407	7	1
Public Safety Aide I - Dispatcher	4413	7	7
Special Patrol Officer	4414	7	1
Secretary	4404	7	1
Office Assistant I-Spanish Speaking	4702	4	1
School Crossing Guard	5400	1	20
	S/T		<u>228</u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b><u>RECREATION &amp; PARKS</u></b>			
Commissioner of Recreation & Parks	0310	A	1
Deputy Commissioner of Recreation & Parks	0311	A	1
Secretary to the Commissioner of Recreation & Parks	0866	M/C 7	1
Recreation Supervisor II	3511	15	1
Director Community Center	3512	14	1
Recreation Supervisor I	3703	13	1
Assistant Director- Community Center	3515	12	1
Assistant Accountant	3902	11	1
Office Assistant II	4503	6	1
Driver/Custodian	4511	5	1
Senior Recreation Leader	4513	6	1
Recreation Leader	4705	4	1
Semi-Skilled Laborer	4706	4	1
Office Assistant I	4802	3	1
	S/T		<u>14</u>
<b><u>YOUTH BUREAU</u></b>			
Youth Services Director	0330	A	1
Assistant to Youth Bureau Director - Admin.	0802	M/C11	1
Youth Specialist II	3616	14	3
Youth Specialist I	3813	12	2
Youth Care Specialist	3910	11	1
Bookkeeper - Youth Bureau	4215	10	1
Youth Services Aide	4117	9	3
Office Assistant I - Spanish Speaking	4702	4	1
	S/T		<u>13</u>
<b>TOTAL GENERAL FUND:</b>			<b><u><u>808</u></u></b>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>LIBRARY FUND:</b>			
Library Director	0340	A	1
Assistant Library Director	0743	M/C17	1
Business Manager	0803	M/C11	1
Librarian IV	3403	16	1
Librarian III	3605	14	3
Librarian II	3809	12	7
PC Network Technician	3805	12	1
Librarian I	4007	10	6
Chief Library Clerk	4103	9	1
Library Assistant	4107	9	2
Digital Media Specialist-Library	4112	9	1
Secretary	4404	7	1
Library Media Technician	4501	6	1
Senior Library Clerk	4504	6	2
Library Clerk	4808	3	7
<b>TOTAL LIBRARY FUND:</b>			<u><u>36</u></u>
<b>SELF INSURANCE FUND:</b>			
Insurance/Risk Manager	0745	M/C17	<u>1</u>
<b>TOTAL SELF INSURANCE FUND:</b>			<u><u>1</u></u>
<b>SEWER RENT FUND:</b>			
Lead Water Maintenance Worker	4011	10	1
Crew Leader	4115	9	1
Maintenance Mechanic	4206	8	2
Motor Equipment Operator	4301	7A	1
Semi-Skilled Laborer	4706	4	2
<b>TOTAL SEWER RENT FUND:</b>			<u><u>7</u></u>

Department Position	<u>Job Code</u>	<u>Pay Grade</u>	<u>Auth #</u>
<b>WATER FUND:</b>			
Superintendent of Water & Waste Water	0731	M/C18	1
Assistant Supt. of Water & Waste Water	0774	M/C14	1
Drafter III	3712	13	1
Senior Water Plant Operator	3811	12	1
Electronics Field Technician	3907	12	1
Engineer I (B.S.)	3915	11	1
Lead Water Maintenance Worker	4113	9	2
Water Maintenance Mechanic	4114	9	1
Water Plant Operator	4116	9	5
Bookkeeper	4202	8	1
Water Maintenance Worker Grade I	4216	8	3
Motor Equipment Operator	4301	7A	2
Water Maintenance Worker Grade II	4402	7	6
Skilled Laborer	4508	6	1
Senior Account Clerk	4601	5	1
Account Clerk	4701	4	1
<b>TOTAL WATER FUND:</b>			<b>29</b>
<b>GRAND TOTAL:</b>			<b>881</b>

**AN ORDINANCE ADOPTING THE BUDGET FOR  
THE DEBT SERVICE FUND FOR THE FISCAL YEAR COMMENCING  
ON THE FIRST DAY OF JULY 2017, AND TERMINATING AT  
MIDNIGHT ON THE THIRTIETH DAY OF JUNE 2018.**

The Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The following amounts of revenues and expenditures are hereby adopted as the budget of the Debt Service Fund of the City of White Plains and are appropriated for the purposes specified herein for the fiscal year commencing on the first day of July 2017 and terminating at midnight on the thirtieth day of June 2018, pursuant to the Charter of the City of White Plains, Chapter 356 of the Laws of 1915, as amended:

**Code 400 - DEBT SERVICE FUND**

Expenditures:

6.100 - Principal Payments	\$ 9,739,538
6.200 - Interest Payments and Fiscal Charges	<u>4,033,851</u>
<b>Total Expenditures</b>	<b><u>\$ 13,773,389</u></b>

Revenues:

02273 - NYS Environmental Corporation	\$ 155,462	
09910 - General Fund Contribution	11,351,062	
09921 - Library Fund Contribution	<u>584,528</u>	<u>12,091,052</u>
<b>Total Revenues</b>		12,091,052
<b>Appropriation of Fund Balance</b>		<u>1,682,337</u>
<b>Total Revenues and Appropriation of Fund Balance</b>		<b><u>\$ 13,773,389</u></b>

**§ 2.** This ordinance shall take effect July 1, 2017.

**AN ORDINANCE AUTHORIZING THE COMMISSIONER OF FINANCE TO  
ALLOCATE FUNDING TO THE WHITE PLAINS CABLE TELEVISION ACCESS  
COMMISSION, INC. FOR FISCAL YEAR 2017-2018.**

**WHEREAS**, on December 4, 1995, the Common Council adopted an ordinance which granted US-Columbia Cablevision of Westchester, Inc., D/B/A TCI Cable of Westchester ("TCI"), now known as Cablevision Systems Corporation (CSC) application for a ten (10) year renewal of its non-exclusive cable television franchise commencing January 1, 1996; and

**WHEREAS**, on April 17, 2007 the Common Council unanimously adopted an ordinance granting a non-exclusive franchise to Verizon New York, Inc. ("Verizon") to own and operate a cable franchise system in the City of White Plains; and

**WHEREAS**, the TCI (CSC) cable franchise renewal agreement and the Verizon franchise agreement provide that TCI (CSC) and Verizon will each pay the City a franchise fee in the amount of five percent (5%) of all revenues it derives from the operation of its cable television system in White Plains; and

**WHEREAS**, the Common Council supports the work of the Cable Television Access Commission, Inc. to implement the public and governmental access cablevision operations as set forth in the TCI (CSC) Cable Franchise Renewal Agreement and Verizon Cable Franchise Agreement;

**NOW THEREFORE**, the Common Council of the City of White Plains hereby ordains and enacts as follows:

**Section 1.** The Mayor is hereby authorized to direct the Commissioner of Finance to allocate an amount not to exceed \$500,000 to the White Plains Cable Television Access Commission, Inc. for the Fiscal Year 2017-2018. The General Fund shall be allocated its budgeted amount in its entirety.

**§2.** This ordinance shall take effect July 1, 2017 and shall expire June 30, 2018.

AN ORDINANCE FIXING THE 2017-2018 SPECIAL ASSESSMENTS FOR THE White Plains DOWNTOWN BUSINESS IMPROVEMENT DISTRICT, LEVYING AND CONFIRMING SAID SPECIAL ASSESSMENT AND ORDERING THE ISSUANCE OF A WARRANT THEREOF.

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, the Common Council created the White Plains Downtown Business Improvement District; and

WHEREAS, pursuant to Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006 and an Ordinance accepting the 2017-2018 budget for the White Plains Downtown Improvement District adopted on March 6, 2017, the amount of the special assessments to be imposed on the properties in the White Plains Downtown Business Improvement District was set at \$665,000 for the 2017-2018 fiscal year; and

WHEREAS, pursuant to General Municipal Law § 980-j, the City is to levy and collect the special assessments at the same time as it levies and collects the City tax; and

WHEREAS, the Departments of Planning and Finance have prepared an assessment roll based upon the District Plan of the White Plains Downtown Business

Improvement District which requires the special assessment to be apportioned as detailed in Section V

(B) (2) of the District Plan adopted by Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, a copy of which assessment roll is annexed hereto; now, therefore

The Common Council of the City of White Plains hereby ordains and enacts as follows:

Section 1. In accordance with Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, and the General Municipal Law, there shall be levied and raised by special assessment upon all of the taxable properties in the White Plains Downtown Business Improvement District, according to the assessment roll annexed hereto for the fiscal year, commencing on the first day of July, 2017 and terminating at midnight on the thirtieth day of June, 2018, and collected from the several owners and occupants thereof the sum of \$665,000.57 (as rounded) and that sum together with interest thereon and fees for collection thereof, when so levied, shall be a lien upon the said taxable property within said Business Improvement District, as provided by the Charter, Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, the General Municipal Law and the Real Property Tax Law, until the same shall be paid. All sums due

hereunder shall be payable in a single installment and subject to the provisions of § 116 of the Charter of the City of White Plains.

§ 2. The special assessments to be collected pursuant to the District Plan are separated into four categories – Category 1: Commercial Property; Category 2: Premium Area Properties; Category 3: Residential Properties and Category 4: Public Purpose/Not-For-Profit Properties as defined in the aforesaid District Plan. The special assessment rates for 2017–2018 for the White Plains Downtown Business Improvement District are set as follows:

Category 1 – – 5.406915 cents per square foot of commercial building area and \$16.413512 per linear foot of street frontage;

Category 2 – – 5.94765 cents per square foot of commercial building area and \$18.054863 per linear foot of street frontage in the premium area designated in the filed District Plan and \$16.413512 per linear foot of street frontage outside of the premium area;

Category 3 – – \$1.00 per annum; and

Category 4 – – shall be exempt from the special assessment.

§ 3. The special assessments for the fiscal year 2017–2018 for the White Plains Downtown Business Improvement District, apportioned as provided above and extended on the assessment roll attached hereto, be and each of them are, in all

respects confirmed, and a warrant shall be issued directing the Commissioner of Finance to collect the amount of said special assessment as provided by law and hold the same in an agency account on behalf of the White Plains Downtown Business Improvement District to be disbursed pursuant to Article 19-A of the General Municipal Law, Local Law No. 4 of 1997, as amended by Local Laws No. 1 of 2002 and No. 1 of 2006, and any contracts entered into thereunder; and that the annexed assessment roll, together with the taxes so apportioned and extended, together with the warrant, shall be the White Plains Downtown Business Improvement District Special Assessment Roll for the fiscal year 2017–2018 and the City Clerk is directed to deliver the same forthwith to the Commissioner of Finance.

§ 4. The said warrant shall be returned to the Common Council on or before June 30, 2018, unless extended.

§ 5. This ordinance shall take effect immediately.

# **GLOSSARY and ACRONYMS**

# GLOSSARY

**ACCRUAL BASIS OF ACCOUNTING.** A method that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

**ACTIVITY.** A specific and distinguishable service provided by the government of the City of White Plains.

**ACTUARIAL.** The statistical calculation of risks, premiums, etc. for insurance purposes.

**AMORTIZATION.** The gradual reduction of a financial commitment according to a specified schedule of times and amounts.

**APPROPRIATION.** The legal authorization granted by the Common Council to make expenditures and to incur obligations.

**ASSESSED VALUATION.** A valuation set upon real estate or other property by the City as a basis for levying taxes.

**ASSESSMENT ROLL.** The official list containing the legal description of each parcel of property and its assessed valuation.

**ASSIGNED FUND BALANCE.** Amounts of fund balance that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, except for stabilization arrangements.

**BALANCED BUDGET.** Total revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing used in governmental funds.

**BOND.** A written promise to pay a specified sum of money at a specified date or dates in the future. See also general obligation, revenue, and serial bonds.

**BOND ANTICIPATION NOTE.** Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related. The City does not issue revenue and tax anticipation notes which are repaid exclusively from taxes or the earnings from an enterprise fund.

**BONDS AUTHORIZED AND UNISSUED.** Bonds which have been authorized by the Common Council but not issued and which can be issued and sold without further authorization.

**BUDGET.** A financial work plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

# GLOSSARY

**BUSINESS IMPROVEMENT DISTRICT.** The Business Improvement District (BID) is a defined area within which businesses pay an additional tax or fee in order to fund improvements within the district's boundaries. The BID provides services such as cleaning streets, providing security, funding streetscape enhancements, and marketing. The services provided by the BID are supplemental to those already provided by the municipality. Grant funds acquired through the BID for special programs can be utilized as applicable.

**CAPITAL EXPENDITURES.** Expenditures which result in the acquisition of, or addition or improvements to, City facilities.

**CAPITAL OUTLAY.** The cash contribution to capital programming made by the Water Fund and to provide funds to implement water-related projects included in the City's Capital Improvement Program.

**CAPITAL PROGRAM.** A plan developed by the City's Capital Projects Board for capital expenditures to be incurred each year over a six-year period. It sets forth each project and specifies the resources estimated to be available to finance the project.

**CASH TO CAPITAL.** The cash contributions to capital programming made by the General and Library funds to provide funds to implement the City's Capital Improvement Program.

**CERTIORARI.** A judicial proceeding to review an assessment of real property.

**"CHIPS".** The New York State Consolidated Highway Improvement Program. A New York State local aid program designed to improve the physical condition of local streets and bridges.

**COMMITTED FUND BALANCE.** Amounts of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.

**COMPONENT UNIT.** Legally separate entities, such as the Cable Television Access Fund and the Urban Renewal Agency, which meet any of the following tests: the primary government appoints the majority of the Board and is able to impose its will on the unit, and/or is in a relationship of financial benefit; the unit is fiscally dependent upon the primary government; or the audited financial statements would be misleading if data from the unit were not included.

**DEBT.** An obligation resulting from the borrowing of money. The City's debt includes bonds and bond anticipation notes.

**DEBT LIMIT.** The maximum amount of debt which is legally permitted. In NYS, the debt limit is 7% of the average full valuation of assessable property within the City for the past five years.

**DEBT SERVICE.** The amount of money required to pay annual interest and principal on outstanding debt.

**DEFICIT.** Excess of expenditures or liabilities over revenues or assets.

# GLOSSARY

**DEPARTMENT.** An operational unit of City government created by the City Charter.

**DEPRECIATION.** (1) Expiration in the service life of fixed assets (buildings, machinery, equipment, etc.) attributable to normal wear and tear. (2) The proportion of the cost of a fixed asset which is charged as an expense during a particular period.

**DIRECT COSTS.** A category of expenditures encompassing contractual services, insurance, legal judgments, taxes, abatements and other similar costs.

**ENTERPRISE FUND.** A fund, such as the White Plains Water Fund, whose operations are financed in a manner similar to a private business in which the cost of providing goods or services is recovered through user charges.

**ENVIRONMENTAL FACILITIES CORPORATION (EFC).** State entity authorized to sell debt for approved municipal projects and to provide a subsidy that reduces the cost of the debt issue to the municipality until the debt is retired.

**FISCAL PERFORMANCE GOALS.** Written policies which were adopted by the Common Council to guide the City's financial management practices.

**FISCAL YEAR.** A 12-month period to which the annual operation budget applies. In White Plains, the fiscal year runs from July 1 through June 30.

**FUND.** A fiscal and accounting entity to control and account for the use of government resources.

**FULL VALUATION.** The valuation of assessable property within the City of White Plains which is calculated by applying a State Equalization Rate for the purpose of "equalizing" assessment practices statewide. Full valuation is the basis of computing the city's debt and taxing limits.

**FUND BALANCE.** Governmental funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental fund assets and liabilities, the fund equity is referred to as fund balance.

**GENERAL FUND.** The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

**GENERAL OBLIGATION BONDS.** Bonds for the payment of which the full faith and credit of the City are pledged.

**GOALS-ORIENTED PERFORMANCE MEASUREMENT BUDGET.** A term used in the City of White Plains to describe its budget document and budgeting process. Basically, the budget has been developed to align services (activities) with City-wide goals so that resources may be allocated based upon performance and in support of specific goals.

# GLOSSARY

**GOVERNMENTAL FUND.** Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often had a budgetary orientation. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

**INTERNAL SERVICE FUND.** Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**LONG-TERM DEBT.** Debt with a maturity of more than one year.

**MAJOR FUND.** A governmental or enterprise fund reported as a separate column in the basic fund financial statements.

**MORTGAGE TAX RECEIPTS.** A municipality's local share of mortgage transactions which occur within its jurisdiction.

**NET POSITION.** In Proprietary funds, the difference between the assets and the liabilities plus or minus the net position of the fund from the prior year. The total amount is the net position of the fund. The assets are the operating revenues and the non-operating revenues. The liabilities are the operating expenses and non-operating expenses.

**OBJECT.** Identifies the nature of articles to be purchased or the service obtained as distinguished from the results obtained from expenditure.

**ORDINANCE.** A formal legislative enactment by the Common Council having the full force of effect of law. The budget is adopted by ordinance.

**P.I.L.O.T.** An acronym for Payment in Lieu of Taxes, referring to agreements between the taxing entity and the taxpayer whereby a negotiated payment is substituted for the property tax. PILOTs are usually for a fixed period of time and are often used in conjunction with private/public development projects.

**PRO FORMA.** For form's sake. Used to denote a sample statement which may either be wholly or partially hypothetical, actual facts, estimates, or proposals.

**PROPRIETARY FUNDS.** Funds, such as enterprise and internal service funds, which focus on determination of operating income, changes in net assets or cost recovery, financial position, and cash flows.

**RESERVE FOR FINANCING.** An account established annually to provide for the settlement of pending labor contracts; for temporary funding of unforeseen needs of an emergency or non-recurring nature; to permit orderly budgetary adjustments when revenues are lost through the actions of other government bodies; to provide the local match for public or private grants; to meet unexpected small increases in service delivery costs. Reserve for Financing funds may only be appropriated by ordinance or resolution of the Council.

# GLOSSARY

**RESOLUTION.** An order of the Common Council requiring less legal formality than an ordinance.

**RESTRICTED FUND BALANCE.** Amounts of fund balance that are restricted to specific purposes. Fund balance should be reported as restricted when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

**RETAINED EARNINGS.** An equity account which records the accumulated earnings of an enterprise fund.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from an enterprise fund. The City has not utilized this financing option.

**SERIAL BONDS.** Bonds whose principal interest are paid in periodic installments over the life of the bond.

**SOURCE.** Used to describe the origin of City revenues.

**SPECIAL FRANCHISE ASSESSMENTS.** Assessments on utilities which run through City rights-of-way. Special Franchise assessments are determined by New York State.

**SPECIAL REVENUE FUNDS.** Used to account for the proceeds of specific revenue sources, other than expendable trusts and capital projects, that are legally restricted to expenditures for specific purposes, such as Library Fund and Youth Development Fund.

**“STAR”.** The New York State School Tax Relief Program. A State exemption program administered by the City to provide school tax relief for taxpayers of owner-occupied residences.

**TAX CERTIORARI ACCOUNT.** An account which reflects the property tax refunds that result from successful challenges to the City’s determination of assessed property values. The term “tax certiorari” is the formal name of the legal procedure involved.

**TAX STABILIZATION ACCOUNT.** A fund wherein the proceeds from ¼ % sales tax is held to either address a significant and unforeseen shortfall in a major revenue source; provide funding for a significant and unforeseen increase in expenditures; and/or to be appropriated in the adoption of an annual budget to reduce a projected increase in property taxes to no more than 2 ½ %.

**TAXING LIMIT.** The maximum rate at which the city may levy a tax. In New York State, the taxing limit is 2% of the average of the full valuation of assessable property within the City for the past five years.

**UNASSIGNED FUND BALANCE.** Unassigned fund balance is the residual classification for the general fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**“WPSD”.** The White Plains School District which is co-terminus with the City, but a separate taxing and administrative entity.

# ACRONYMS

ACH	Automated Clearing House
AHOP	Affordable Home Ownership Program
AIM	Aid and Incentives to Municipalities
ARHP	Affordable Rental Housing Program
AV	Assessed Valuation
BCI	Bureau of Criminal Investigation
BID	Business Improvement District
BOE	Board of Education
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CDCAC	Community Development Citizens Advisory Board
CIP	Capital Improvement Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
CSEA	Civil Service Employees Association
DEC	Department of Environmental Conservation
EFC	Environmental Facilities Corporation
ETPA	Emergency Tenants Protection Act
FED	Federal Government
FEMA	Federal Emergency Management Agency
FMLA	Family Medical Leave Act
FOIL	Freedom Of Information Law
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information System
HUD	Housing and Urban Development
IDA	Industrial Development Agency
LED	Light Emitting-Diode
MPS	Municipal Parking System
MTA	Municipal Transportation Authority
NY	New York State
NYSHIP	New York State Health Insurance Program
OSPS	Orchard Street Pump Station
PERB	Public Employment Relations Board
PVO	Parking Violations Office
RAR	Residential Assessment Ratio
SCAR	Small Claims Assessment Review
SCRIE	Senior Rent Increase Exemption
SEC	Security Exchange Commission
SWPPP	Stormwater Pollution Prevention Plan
TSLED	Traffic Safety Law Enforcement Division
WC	Westchester County
WP	White Plains

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